

Exhibit D

**Principal Balance Calculation as Applied to
Norman J, Blum of June 10, 2016**

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of Bernard
L. Madoff Investment Securities LLC,

Plaintiff,

v.

NORMAN J. BLUM,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No. 10-04846 (SMB)

**EXPERT REPORT OF
MATTHEW B. GREENBLATT, CPA/CFF, CFE
SENIOR MANAGING DIRECTOR
FTI CONSULTING, INC.**

**PRINCIPAL BALANCE CALCULATION
AS APPLIED TO
NORMAN J. BLUM**

June 10, 2016

Table of Contents

	Page
I. INTRODUCTION.....	1
II. DESCRIPTION OF ACTIVITY IN THE BLUM ACCOUNT AND THE TRANSACTIONS IMPACTING THE PRINCIPAL BALANCE CALCULATION.....	3
A. Summary of Activity in BLMIS Account 100249 and the Inter-Account Transfers Into BLMIS Accounts 1B0034 and 100288.....	4
B. Summary of Activity in BLMIS Account 1B0034 and the Inter-Account Transfers Into BLMIS Account 1B0035 and Related Blum Account 1B0201	5
C. Summary of Activity in BLMIS Account 1B0035 and the Inter-Account Transfer Into the Blum Account	7
D. Description of the Inter-Account Transfer Into the Blum Account.....	7
E. Description of the Cash Withdrawals Out of the Blum Account	8
III. DESCRIPTION OF ACTIVITY IN RELATED BLUM ACCOUNT 1B0201 AND THE TRANSACTIONS IMPACTING THE PRINCIPAL BALANCE CALCULATION.....	8
A. Summary of Activity in BLMIS Account 1B0033 and the Inter-Account Transfers into BLMIS Account 1B0036 and BLMIS Account 1B0189	9
B. Summary of Activity in BLMIS Account 1B0036 and the Inter-Account Transfer into BLMIS Account 1B0115.....	11
C. Summary of Activity in BLMIS Account 1B0115 and the Inter-Account Transfer into BLMIS Account 1B0191	12
D. Summary of Activity in BLMIS Account 1B0191 and the Inter-Account Transfers into Related Blum Account 1B0201 and Related Blum Account 1B0251	14
E. Summary of Activity in BLMIS Account 1B0189 and the Inter-Account Transfers into Related Blum Account 1B0201 and Related Blum Account 1B0251	15
F. Description of the Cash Deposits and Inter-Account Transfers Into Related Blum Account 1B0201	16
G. Description of the Cash Withdrawals Out of Related Blum Account 1B0201..	18

IV.	DESCRIPTION OF ACTIVITY IN RELATED BLUM ACCOUNT 1B0251 AND THE TRANSACTIONS IMPACTING THE PRINCIPAL BALANCE CALCULATION.....	18
A.	Description of the Cash Deposit and Inter-Account transfers into Related Blum Account 1B0251	19
B.	Description of the Cash Withdrawals Out of Related Blum Account 1B0251 ..	20
V.	SIGNATURE AND RIGHT TO MODIFY	21
VI.	LIST OF EXHIBITS	22

I. INTRODUCTION

1. As described in my Expert Report regarding the Methodology for the Principal Balance Calculation dated November 15, 2012 (the “Principal Balance Calculation Report”), FTI Consulting, Inc. (“FTI”) was retained by Baker & Hostetler LLP, on behalf of the Trustee, to, among other things, reconstruct the books and records of BLMIS. I am a Senior Managing Director at FTI. Additional information regarding my professional experience and recent testimony is included in my Curriculum Vitae annexed hereto as **Exhibit 1**.

2. As part of FTI’s reconstruction of the books and records of BLMIS, chronological listings of all cash and principal transactions for every BLMIS customer account were compiled. These chronological listings provided the foundation to calculate every BLMIS account holder’s principal balance on a daily basis for all dates from April 1, 1981 through December 11, 2008 (the “Principal Balance Calculation”).

3. The Principal Balance Calculation Report explains the methodology of the Principal Balance Calculation and describes the relevant documents and data that were maintained by BLMIS. Accordingly, this report should be read in conjunction with the Principal Balance Calculation Report.¹

4. This report specifically applies the methodology of the Principal Balance Calculation to the BLMIS account associated with Norman J. Blum (the “Defendant”), in the above-captioned litigation, and provides a description of the cash and principal activity in the BLMIS accounts impacting the Principal Balance Calculation for BLMIS Account 1B0190² (the “Blum Account”).³

¹ The opinions that I render in the Principal Balance Calculation Report, the documents that I considered in connection with that Report, and the accompanying Exhibits to that Report, are all incorporated by reference. All capitalized terms not defined herein shall have the meaning ascribed to them in the Principal Balance Calculation Report.

² The name on the Blum Account changed over the years it was maintained with BLMIS. Prior to March 2004, the account was under the name of “1ST TRUST & CO FBO NORMAN J BLUM FTC ACCT #xx4744 IRA.” From March 2004 through July 2007, the account was under the name “1ST TRUST & CO FBO NORMAN J BLUM FTC ACCT #xxxxxxxx0001.” From August 2007 through November 2007, the account was under the name “FISERV TRUST COMPANY FBO NORMAN J BLUM (xx1188).” From December 2007 through November 2008, the account was under the name “NTC & CO. FBO NORMAN J BLUM (xx1188).” (See AMF00156478, MDPTPP00293540-MDPTPP00293549, MDPTPP00293787-MDPTPP00293793, and MDPTPP00293804-MDPTPP00293815.)

³ One additional BLMIS Account, BLMIS Account 1B0189 under the name of “NORMAN BLUM JOEL BLUM SUCCESSOR CO-TRUSTEES,” is also at issue in the above-captioned litigation. However, there were no cash withdrawals from this account within the two-year period prior to December 11, 2008; therefore, the description

5. This report also applies the methodology of the Principal Balance Calculation to the following two related BLMIS accounts:

- (i) BLMIS Account 1B0201, which was maintained under the name of “NORMAN J BLUM LIVING TRUST” (the “Related Blum Account 1B0201”).⁴ On or about March 1, 2009, a customer claim was filed with the Trustee, which was corrected, amended and restated on or about June 3, 2009, with respect to Related Blum Account 1B0201; and
- (ii) BLMIS Account 1B0251, which was maintained under the name “JOEL A BLUM KERRY E BLUM JT WROS” (the “Related Blum Account 1B0251”). On or about January 27, 2009, a customer claim was filed with the Trustee with respect to Related Blum Account 1B0251.

6. Related Blum Account 1B0201 and Related Blum Account 1B0251 are collectively referred to herein as the “Related Blum Accounts.”

7. This report has been prepared in connection with the above-captioned litigation and is to be used only for the specific purposes of this lawsuit. It is not to be used for any other purpose without the express written consent of FTI. If called upon to testify in this matter, I intend to provide testimony regarding my analyses and conclusions consistent with this report. FTI is being compensated at a rate of \$554 per hour for my professional time incurred in performing the work necessary to prepare this report. FTI’s fees are not contingent on the conclusions reached in this report or the outcome of the above-captioned litigation.

8. The documents and data that I considered in connection with this report are listed in **Exhibit 2**. I reserve the right to supplement my report based on any additional documents or information received.

of activity and the transactions that impact the Principal Balance Calculation for this BLMIS Account have been excluded from this report.

⁴ The name on Related Blum Account 1B0201 changed over the years it was maintained with BLMIS. Prior to December 2002, the account was under the name of “NORMAN J BLUM.” From December 2002 through November 2008, the account was under the name “NORMAN J BLUM LIVING TRUST.” (See **AMF00157039** and **MDPTPP00308226-MDPTPP00308234**.)

II. DESCRIPTION OF ACTIVITY IN THE BLUM ACCOUNT AND THE TRANSACTIONS IMPACTING THE PRINCIPAL BALANCE CALCULATION

9. The Blum Account was maintained with BLMIS beginning in July 1997. Throughout its account history with BLMIS, the Blum Account had a total of four cash withdrawal transactions. In addition to these cash withdrawal transactions, there was one inter-account transfer from BLMIS Account 1B0035 into the Blum Account.

10. The cash withdrawal transactions, as well as the inter-account transfer, all impacted the Principal Balance Calculation for the Blum Account. Each of these transactions was reflected on the Customer Statements between July 1997 and November 2008.

11. As described in the Principal Balance Calculation Report, the amount of the transfer of funds from one BLMIS account to another BLMIS account (an inter-account transfer⁵) is limited to the amount of principal available in the *transferor's* account at the time of the transfer. Only the portion of the inter-account transfers between BLMIS accounts for which the transferor had actual principal could be transferred. As such, all inter-account transfers have been analyzed and the transferee's account has been credited only up to the amount of principal available in the transferor's account on the day of the inter-account transfer.

12. Thus, in order to perform the Principal Balance Calculation for the Blum Account, BLMIS Account 1B0035 was analyzed to determine the amount of principal available in that account that could be transferred into the Blum Account.

13. To determine the amount of principal available in BLMIS Account 1B0035, two additional accounts, BLMIS Accounts 100249 and 1B0034, were analyzed because inter-account transfers from those accounts impacted the principal balance in BLMIS Account 1B0035.

14. **Exhibit 3** to this report (Summary Schedule of Cash and Principal Activity in the Blum Account and Related Blum Accounts) provides a summary of the activity in the BLMIS accounts that impacted the Principal Balance Calculation for the Blum Account.

15. **Exhibits 4A-4C and 4I** to this report provide detailed schedules for the Principal Balance Calculation for BLMIS Accounts 100249, 1B0034, 1B0035, and the Blum Account, respectively.

⁵ An inter-account transfer is defined as a non-cash transaction between BLMIS customer accounts in which no new funds entered or left BLMIS, but rather a book entry occurred at BLMIS to internally adjust the balances of those accounts. These book entries did not reflect any transfers of cash because there was no actual movement of cash. Rather, these inter-account transfers merely changed reported value in the purported "equity" maintained in the BLMIS customers' accounts. (See Principal Balance Calculation Report, ¶¶17, 27-28, 32-34.)

A. Summary of Activity in BLMIS Account 100249 and the Inter-Account Transfers Into BLMIS Accounts 1B0034 and 100288

16. On January 31, 1986, BLMIS Account 100249 was opened with a deposit via check in the amount of \$100,000, all representing principal.

17. Subsequent to this initial deposit, there was one additional deposit via check into BLMIS Account 100249 in the amount of 100,000, all representing principal

18. The two cash deposits were reflected on the Customer Statement with a transaction code as follows:

- 1 cash deposit was identified with a transaction code of "CA;" and
- 1 cash deposit was identified with a transaction code of "JRNL."⁶

19. The two cash deposits were credited to the customer's account as reflected on the Customer Statements.

20. These two cash deposits provided BLMIS Account 100249 with a total of \$200,000 of principal.

21. On October 24, 1990, there were two inter-account transfers from BLMIS Account 100249 into BLMIS Accounts 1B0034 and 100288 in equal amounts of \$239,439, as reflected on the Customer Statements. These transactions were both dated October 24, 1990, as reflected on the Customer Statements. As of that date, BLMIS Account 100249 had only \$200,000 of principal available that could be transferred. At the direction of Trustee's counsel, I divided that principal amount equally between both accounts. Applying that methodology, BLMIS Accounts 1B0034 and 100288 were each credited with \$100,000 of principal.⁷ The remaining balance of these reported inter-account transfers constituted fictitious profits. (See **Exhibit 4A** for the Detailed Schedule for the Principal Balance Calculation for BLMIS Account 100249; *see also* **Exhibit 4B** for the Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0034.)

⁶ See my Expert Report regarding the Analysis of the Profit Withdrawal Transactions, dated July 14, 2015, No. 08-01789 (SMB), ECF No. 10663; *see also*, my Expert Report regarding the Supplemental Analysis of the Profit Withdrawal Transactions, dated December 17, 2015, No. 08-01789 (SMB); my Expert Report regarding the Second Supplemental Analysis of the Profit Withdrawal Transactions, dated June 3, 2016, No. 08-01789 (SMB).

⁷ See Principal Balance Calculation Report, ¶¶ 17, 27-28, 32-34 for a full explanation of inter-account transfers of principal between BLMIS customer accounts.

22. The two inter-account transfers out of BLMIS Account 100249 were reflected on the Customer Statements with a transaction code of “CW,” and were debited from the customer’s account.

B. Summary of Activity in BLMIS Account 1B0034 and the Inter-Account Transfers Into BLMIS Account 1B0035 and Related Blum Account 1B0201

23. On September 18, 1986, BLMIS Account 1B0034 was opened with a deposit via check in the amount of \$100,000, all representing principal.

24. Subsequent to this initial deposit, there was one inter-account transfer from BLMIS Account 100249 into BLMIS Account 1B0034 in the amount of 239,439, as reflected on the Customer Statements. However, as discussed above, on the same day, there was another inter-account transfer from BLMIS Account 100249 into BLMIS Account 100288 in the same amount of \$239,439, as reflected on the Customer Statements. As of that date, BLMIS Account 100249 had only \$200,000 of principal available that could be transferred. At the direction of Trustee’s counsel, I divided that principal amount equally between both accounts. Applying that methodology, BLMIS Accounts 1B0034 and 100288 were each credited with \$100,000 of principal. The remaining balance of these reported inter-account transfers constituted fictitious profits. (See Exhibits 4A and 4B.)

25. The one cash deposit and one inter-account transfer into BLMIS Account 1B0034 were reflected on the Customer Statements with a transaction code as follows:

- 1 cash deposit was identified with a transaction code of “JRNL;” and
- 1 inter-account transfer was identified with a transaction code of “CA.”

26. The one cash deposit and one inter-account transfer into BLMIS Account 1B0034 were credited to the customer’s account as reflected on the Customer Statements.

27. The one cash deposit and one inter-account transfer provided BLMIS Account 1B0034 with a total of \$200,000 of principal.

28. Between September 18, 1986 and December 11, 2008, BLMIS Account 1B0034 reflected a total of 74 cash withdrawals⁸ totaling \$202,204 – an amount which included both principal and fictitious profits.

29. On October 25, 1990, there was one inter-account transfer from BLMIS Account 1B0034 into BLMIS Account 1B0035 in the amount of \$239,439, as reflected on the Customer Statements. However, because BLMIS Account 1B0034 had only \$112,035 of principal available at the time of this inter-account transfer, BLMIS Account 1B0035 was credited with \$112,035 of principal. The remaining balance of this reported inter-account transfer constituted fictitious profits. (See **Exhibit 4B**; see also **Exhibit 4C** for the Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0035.)

30. On August 7, 1997, there was one inter-account transfer from BLMIS Account 1B0034 into Related Blum Account 1B0201 in the amount of \$103,186, as reflected on the Customer Statements. However, as a result of the negative principal balance in BLMIS Account 1B0034 at the time of this inter-account transfer, there was no principal available to be transferred into Related Blum Account 1B0201. Therefore, this amount was not credited as principal into Related Blum Account 1B0201 because this reported inter-account transfer constituted fictitious profits. (See **Exhibit 4B**; see also **Exhibit 4J** for the Detailed Schedule for the Principal Balance Calculation for Related Blum Account 1B0201.)

31. The 74 cash withdrawals and two inter-account transfers out of BLMIS Account 1B0034 were reflected on the Customer Statements with a transaction code as follows:

- 1 cash withdrawal and 2 inter-account transfers were identified with a transaction code of “CW;” and
- 73 cash withdrawals were identified with a transaction code of “PW.”

32. The 74 cash withdrawals and two inter-account transfers out of BLMIS Account 1B0034 were debited from the customer’s account as reflected on the Customer Statements.

⁸ These cash withdrawals exclude the line items on the Customer Statements related to two checks: (i) a check for \$3,230 issued by BLMIS on July 11, 1991, which was canceled on September 19, 1991; and (ii) a check for \$102,723.51 issued by BLMIS on June 25, 1997, which was returned in the amount of \$102,723.00 on June 30, 1997. Since the returned amount was \$0.51 less than the actual check withdrawn, \$0.51 is included in the total amount of cash withdrawals of \$202,204. (See **Exhibit 4B**.)

C. Summary of Activity in BLMIS Account 1B0035 and the Inter-Account Transfer Into the Blum Account

33. On October 25, 1990, BLMIS Account 1B0035 was opened with an inter-account transfer from BLMIS Account 1B0034 in the amount of \$239,439, as reflected on the Customer Statements. However, as discussed above, BLMIS Account 1B0035 was only credited with \$112,035 of principal from this inter-account transfer. The remaining balance of this reported inter-account transfer constituted fictitious profits. (See Exhibits 4B and 4C.)

34. The one inter-account transfer into BLMIS Account 1B0035 was reflected on the Customer Statement with a transaction code of "CA," and was credited to the customer's account.

35. This one inter-account transfer provided BLMIS Account 1B0035 with \$112,035 of principal.

36. On July 25, 1997, there was one inter-account transfer from BLMIS Account 1B0035 into the Blum Account in the amount of \$674,462, as reflected on the Customer Statements. However, because BLMIS Account 1B0035 had only \$112,035 of principal available at the time of this inter-account transfer, the Blum Account was credited with \$112,035 of principal. The remaining balance of this reported inter-account transfer constituted fictitious profits. (See Exhibit 4C; see also Exhibit 4I for the Detailed Schedule for the Principal Balance Calculation for the Blum Account.)

37. The one inter-account transfer out of BLMIS Account 1B0035 was reflected on the Customer Statement with a transaction code of "CW," and was debited from the customer's account.

D. Description of the Inter-Account Transfer Into the Blum Account

38. On July 25, 1997, the Blum Account was opened with an inter-account transfer from BLMIS Account 1B0035 in the amount of \$674,462, as reflected on the Customer Statements. However, as discussed above, the Blum Account was only credited with \$112,035 of principal from this inter-account transfer. The remaining balance of this reported inter-account transfer constituted fictitious profits. (See Exhibits 4C and 4I.)

39. The one inter-account transfer into the Blum Account was reflected on the Customer Statement with a transaction code of “JRNL,” and was credited to the customer’s account.

40. In sum, this one inter-account transfer provided the Blum Account with \$112,035 of principal. (See **Exhibit 3.**)

E. Description of the Cash Withdrawals Out of the Blum Account

41. Between July 25, 1997 and December 11, 2008, the Blum Account reflected a total of four cash withdrawals⁹ totaling \$294,231 – an amount which included both principal and fictitious profits.

42. The four cash withdrawals were reflected on the Customer Statements with a transaction code of “CW,” and were debited from the customer’s account.

43. The Principal Balance Calculation for the Blum Account demonstrates that between July 25, 1997 and December 11, 2008, \$294,231 was withdrawn from BLMIS, which consisted of \$112,035 of principal and an additional \$182,196 of funds withdrawn in excess of principal, representing fictitious profits. The \$182,196 of fictitious profits was withdrawn within the two-year period prior to December 11, 2008.¹⁰ (See **Exhibit 4I.**)

III. DESCRIPTION OF ACTIVITY IN RELATED BLUM ACCOUNT 1B0201 AND THE TRANSACTIONS IMPACTING THE PRINCIPAL BALANCE CALCULATION

44. Related Blum Account 1B0201 was maintained with BLMIS beginning in August 1997. Throughout its account history with BLMIS, Related Blum Account 1B0201 had a total of 25 cash deposit and withdrawal transactions. In addition to these cash transactions, there were the following inter-account transfers: (i) one inter-account transfer from BLMIS Account

⁹ These cash withdrawals exclude the line items on the Customer Statements related to a check for \$76,774 issued by BLMIS on January 2, 2007, which was stopped on the same day. (See **Exhibit 4I.**)

¹⁰ I updated the amount of the October 12, 1988 cash withdrawal transaction as reflected on **Exhibit 4B**, which was illegible on the Customer Statement maintained on microfilm, from \$3,868 to \$3,968. Therefore, the principal available in BLMIS Account 1B0034 as of October 25, 1990 decreased from \$112,135 to \$112,035. As a result: (i) BLMIS Account 1B0035 was credited with only \$112,035 of principal on October 25, 1990 (see **Exhibits 4B** and **4C**); and (ii) the Blum Account was credited with only \$112,035 of principal on July 25, 1997 (see **Exhibits 4C** and **4I**). Consequently, the principal balance for the Blum Account decreased from (\$182,096) to (\$182,196). At the direction of Trustee’s counsel, the Trustee will not adjust the amount that he is seeking in this litigation. (See my Expert Report regarding the Second Supplemental Analysis of the Profit Withdrawal Transactions, dated June 3, 2016, No. 08-01789 (SMB) at n. 13 and **Exhibit 21.**)

1B0034 into Related Blum Account 1B0201; (ii) one inter-account transfer from BLMIS Account 1B0191 into Related Blum Account 1B0201; and (iii) two inter-account transfers from BLMIS Account 1B0189 into Related Blum Account 1B0201.

45. The cash deposit and withdrawal transactions, as well as the inter-account transfers, all impacted the Principal Balance Calculation for Related Blum Account 1B0201. Each of these transactions was reflected on the Customer Statements between August 1997 and November 2008.

46. Thus, in order to perform the Principal Balance Calculation for the Related Blum Account 1B0201, BLMIS Accounts 1B0034, 1B0191 and 1B0189 were analyzed to determine the amount of principal available in those accounts that could be transferred into Related Blum Account 1B0201.

47. To determine the amount of principal available in BLMIS Accounts 1B0034, 1B0191 and 1B0189, four additional accounts, BLMIS Accounts 100249, 1B0033, 1B0036 and 1B0115, were analyzed because inter-account transfers from those accounts impacted the principal balance in BLMIS Accounts 1B0034, 1B0191 and 1B0189.

48. **Exhibit 3** to this report (Summary Schedule of Cash and Principal Activity in the Blum Account and Related Blum Accounts) provides a summary of the activity in the BLMIS accounts that impacted the Principal Balance Calculation for Related Blum Account 1B0201.

49. **Exhibits 4A, 4B, 4D-4H, and 4J** to this report provide detailed schedules for the Principal Balance Calculation for BLMIS Accounts 100249, 1B0034, 1B0033, 1B0036, 1B0115, 1B0191, 1B0189, and Related Blum Account 1B0201, respectively.

A. Summary of Activity in BLMIS Account 1B0033 and the Inter-Account Transfers into BLMIS Account 1B0036 and BLMIS Account 1B0189

50. BLMIS Account 1B0033 was maintained with BLMIS prior to April of 1981.¹¹ As discussed in greater detail in the Principal Balance Calculation Report, March 31, 1981 was the earliest date for which the BLMIS records provide the necessary information reported on monthly Customer Statements to calculate the principal balance for all accounts opened prior to

¹¹ BLMIS Account 1B0033 was known as BLMIS Account 100218 at this time. (See **Exhibit 5**; see also MF00091576.)

April of 1981.¹² As BLMIS Account 1B0033 was opened prior to April of 1981, BLMIS Account 1B0033 was granted an initial principal credit on April 1, 1981 equal to the account's reported ending cash balance and the historical cost of the securities reportedly held in the account as of March 31, 1981 on the Customer Statement.¹³

51. Because BLMIS Account 1B0033 was opened prior to April of 1981, the Principal Balance Calculation granted an initial principal credit in the amount of \$250,000.¹⁴

52. Subsequent to this initial principal credit, there were three cash deposits via checks into BLMIS Account 1B0033 in the aggregate amount of \$400,000, all representing principal. (See **Exhibit 4D** for the Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0033.)

53. The three cash deposits were reflected on the Customer Statements with a transaction code of "CA," and were credited to the customer's account.

54. The initial principal credit and three cash deposits provided BLMIS Account 1B0033 with a total of \$650,000 of principal.

55. Between April 1, 1981 and December 11, 2008, BLMIS Account 1B0033 reflected a total of 154 cash withdrawals¹⁵ totaling \$1,488,864 – an amount which included both principal and fictitious profits.

56. On July 25, 1984, there was one inter-account transfer from BLMIS Account 1B0033 into BLMIS Account 1B0036 in the amount of \$98,236, as reflected on the Customer Statements. However, because BLMIS Account 1B0033 had only \$81,618 of principal available at the time of this inter-account transfer, BLMIS Account 1B0036 was credited with \$81,618 of

¹² See Principal Balance Calculation Report at ¶¶20-22.

¹³ The Customer Statements reported amounts related to securities purportedly held at historical cost values, as opposed to market values, and therefore the historical cost basis was used in the limited instances in which BLMIS accounts pre-dated April 1, 1981.

¹⁴ The amount of principal credit granted to BLMIS Account 1B0033 is calculated using the following formula: [New Balance] + [Value of Long Security Positions] – [Value of Short Security Positions]. Based on the March 1981 Customer Statement for BLMIS Account 1B0033, the calculation is as follows: [259,375.14] + [249,982.75] – [259,357.89] = [250,000.00]. See **Exhibit 5** for a copy of the March 1981 Customer Statement for BLMIS Account 1B0033.

¹⁵ These cash withdrawals exclude the line items on the Customer Statements related to three transactions: (i) a transaction with the description "TRAN TO E CHAIS 1983 TRUST" for \$550,000 issued by BLMIS on September 13, 1983, which was canceled on September 15, 1983; (ii) a transaction with the description "TRAN TO M H CHAIS 1983 TRUST" for \$50,000 issued by BLMIS on September 13, 1983, which was canceled on September 15, 1983; and (iii) a transaction with the description "TRAN TO WM F CHAIS 1983 TRUST" for \$50,000 issued by BLMIS on September 13, 1983, which was canceled on September 15, 1983. (See **Exhibit 4D**.)

principal. The remaining balance of this reported inter-account transfer constituted fictitious profits. (See **Exhibit 4D**; see also **Exhibit 4E** for the Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0036.)

57. On July 8, 1997, there was one inter-account transfer from BLMIS Account 1B0033 into BLMIS Account 1B0189 in the amount of \$577,725, as reflected on the Customer Statements. However, as a result of the negative principal balance in BLMIS Account 1B0033 at the time of this inter-account transfer, there was no principal available to be transferred into BLMIS Account 1B0189. Therefore, this amount was not credited as principal into BLMIS Account 1B0189 because this reported inter-account transfer constituted fictitious profits. (See **Exhibit 4D**; see also **Exhibit 4H** for the Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0189.)

58. The 154 cash withdrawals and two inter-account transfers out of BLMIS Account 1B0033 were reflected on the Customer Statements with a transaction code as follows:

- 138 cash withdrawals were identified with a transaction code of “PW;”
- 16 cash withdrawals were identified with a transaction code of “PYMT;”
and
- 2 inter-account transfers were identified with a transaction code of “CW.”

59. The 154 cash withdrawals and two inter-account transfers out of BLMIS Account 1B0033 were debited from the customer’s account as reflected on the Customer Statements.

B. Summary of Activity in BLMIS Account 1B0036 and the Inter-Account Transfer into BLMIS Account 1B0115

60. On July 25, 1984, BLMIS Account 1B0036 was opened with an inter-account transfer from BLMIS Account 1B0033 in the amount of \$98,236, as reflected on the Customer Statements. However, as discussed above, BLMIS Account 1B0036 was only credited with \$81,618 of principal from this inter-account transfer. The remaining balance of this reported inter-account transfer constituted fictitious profits. (See **Exhibits 4D** and **4E**.)

61. Subsequent to this initial inter-account transfer, there were two cash deposits via checks into BLMIS Account 1B0036 in the aggregate amount of \$200,000, all representing principal

62. The two cash deposits and one inter-account transfer into BLMIS Account 1B0036 were reflected on the Customer Statements with a transaction code of “CA,” and were credited to the customer’s account.

63. These two cash deposits and one inter-account transfer provided BLMIS Account 1B0036 with a total of \$281,618 of principal.

64. Between July 25, 1984 and December 11, 2008, BLMIS Account 1B0036 reflected a total of 84 cash withdrawals totaling \$559,273 – an amount which included both principal and fictitious profits.

65. On September 14, 1994, there was one inter-account transfer from BLMIS Account 1B0036 into BLMIS Account 1B0115 in the amount of \$279,579, as reflected on the Customer Statements. However, as a result of the negative principal balance in BLMIS Account 1B0036 at the time of this inter-account transfer, there was no principal available to be transferred into BLMIS Account 1B0115. Therefore, this amount was not credited as principal into BLMIS Account 1B0115 because this reported inter-account transfer constituted fictitious profits. (See **Exhibit 4E**; see also **Exhibit 4F** for the Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0115.)

66. The 84 cash withdrawals and one inter-account transfer out of BLMIS Account 1B0036 were reflected on the Customer Statements with a transaction code as follows:

- 83 cash withdrawals were identified with a transaction code of “PW;” and
- 1 cash withdrawal and 1 inter-account transfer were identified with a transaction code of “CW.”

67. The 84 cash withdrawals and one inter-account transfer out of BLMIS Account 1B0036 were debited from the customer’s account as reflected on the Customer Statements.

C. Summary of Activity in BLMIS Account 1B0115 and the Inter-Account Transfer into BLMIS Account 1B0191

68. On September 14, 1994, BLMIS Account 1B0115 was opened with an inter-account transfer from BLMIS Account 1B0036 in the amount of \$279,579, as reflected on the Customer Statements. However, as discussed above, due to the negative principal balance in BLMIS Account 1B0036 at the time of this inter-account transfer, there was no principal available to be transferred into BLMIS Account 1B0115. Therefore, this amount was not

credited as principal into BLMIS Account 1B0115 because this reported inter-account transfer constituted fictitious profits. (See **Exhibits 4E** and **4F**.)

69. Subsequent to this initial inter-account transfer, there was one cash deposit via check into BLMIS Account 1B0115 in the amount of \$40,000, all representing principal.

70. The one cash deposit and one inter-account transfer into BLMIS Account 1B0115 were reflected on the Customer Statements with a transaction code as follows:

- one cash deposit was identified with a transaction code of “CA;” and
- one inter-account transfer was identified with a transaction code of “JRNL.”

71. The one cash deposit and one inter-account transfer into BLMIS Account 1B0115 were credited to the customer’s account as reflected on the Customer Statements.

72. The one cash deposit and one inter-account transfer provided BLMIS Account 1B0115 with a total of \$40,000 of principal.

73. Between September 14, 1994 and December 11, 2008, BLMIS Account 1B0115 reflected a total of 28 cash withdrawals¹⁶ totaling \$122,241 – an amount which included both principal and fictitious profits.

74. On July 8, 1997, there was one inter-account transfer from BLMIS Account 1B0115 into BLMIS Account 1B0191 in the amount of \$328,116, as reflected on the Customer Statements. However, as a result of the negative principal balance in BLMIS Account 1B0115 at the time of this inter-account transfer, there was no principal available to be transferred into BLMIS Account 1B0191. Therefore, this amount was not credited as principal into BLMIS Account 1B0191 because this reported inter-account transfer constituted fictitious profits. (See **Exhibit 4F**; see also **Exhibit 4G** for the Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0191.)

75. The 28 cash withdrawals and one inter-account transfer out of BLMIS Account 1B0115 were reflected on the Customer Statements with a transaction code as follows:

- 28 cash withdrawals were identified with a transaction code of “PW;” and
- 1 inter-account transfer was identified with a transaction code of “CW.”

¹⁶ These cash withdrawals exclude the line items on the Customer Statements related to a check for \$50,000 issued by BLMIS on January 30, 2006, which was canceled on the same day. (See **Exhibit 4F**.)

76. The 28 cash withdrawals and one inter-account transfer out of BLMIS Account 1B0115 were debited from the customer's account as reflected on the Customer Statements.

D. Summary of Activity in BLMIS Account 1B0191 and the Inter-Account Transfers into Related Blum Account 1B0201 and Related Blum Account 1B0251

77. On July 8, 1997, BLMIS Account 1B0191 was opened with an inter-account transfer from BLMIS Account 1B0115 in the amount of \$328,116, as reflected on the Customer Statements. However, as discussed above, due to the negative principal balance in BLMIS Account 1B0115 at the time of this inter-account transfer, there was no principal available to be transferred into BLMIS Account 1B0191. Therefore, this amount was not credited as principal into BLMIS Account 1B0191 because this reported inter-account transfer constituted fictitious profits. (See Exhibits 4F and 4G.)

78. Subsequent to this initial inter-account transfer, there was one cash deposit via check into BLMIS Account 1B0191 in the amount of \$50,000, all representing principal.

79. The one cash deposit and one inter-account transfer into BLMIS Account 1B0191 were reflected on the Customer Statements with a transaction code as follows:

- one cash deposit was identified with a transaction code of "CA;" and
- one inter-account transfer was identified with a transaction code of "JRNL."

80. The one cash deposit and one inter-account transfer into BLMIS Account 1B0191 were credited to the customer's account as reflected on the Customer Statements.

81. The one cash deposit and one inter-account transfer provided BLMIS Account 1B0191 with a total of \$50,000 of principal.

82. On October 20, 1997, BLMIS Account 1B0191 reflected one cash withdrawal in the amount of \$13,613 – an amount which consisted entirely of fictitious profits.

83. On December 31, 2002, there were two inter-account transfers from BLMIS Account 1B0191 into Related Blum Account 1B0251 and Related Blum Account 1B0201 in the amounts of \$396,264 and \$370,106, respectively, as reflected on the Customer Statements. These transactions were both dated December 31, 2002, as reflected on the Customer Statements. As of that date, BLMIS Account 1B0191 had only \$36,387 of principal available that could be transferred. At the direction of Trustee's counsel, and pursuant to correspondence in the

customer file for BLMIS Account 1B0191, I divided the \$36,387 of principal as follows: (i) 52% into Related Blum Account 1B0251; and (ii) 48% into Related Blum Account 1B0201.¹⁷

Applying that methodology, Related Blum Account 1B0251 was credited with \$18,815 of principal (equal to 52% of \$36,387) and Related Blum Account 1B0201 was credited with \$17,573 of principal (equal to 48% of \$36,387).¹⁸ The remaining balance of these reported inter-account transfers constituted fictitious profits. (See **Exhibits 4G** and **4J**; see also **Exhibit 4K** for the Detailed Schedule for the Principal Balance Calculation for Related Blum Account 1B0251.)

84. The one cash withdrawal and two inter-account transfers out of BLMIS Account 1B0191 were reflected on the Customer Statements with a transaction code of “CW,” and were debited from the customer’s account.

E. Summary of Activity in BLMIS Account 1B0189 and the Inter-Account Transfers into Related Blum Account 1B0201 and Related Blum Account 1B0251

85. On July 8, 1997, BLMIS Account 1B0189 was opened with an inter-account transfer from BLMIS Account 1B0033 in the amount of \$577,725, as reflected on the Customer Statements. However, as discussed above, due to the negative principal balance in BLMIS Account 1B0033 at the time of this inter-account transfer, there was no principal available to be transferred into BLMIS Account 1B0189. Therefore, this amount was not credited as principal into BLMIS Account 1B0189 because this reported inter-account transfer constituted fictitious profits. (See **Exhibits 4D** and **4H**.)

86. The one inter-account transfer into BLMIS Account 1B0189 was reflected on the Customer Statement with a transaction code of “JRNL,” and was credited to the customer’s account.

¹⁷ According to correspondence dated December 8, 2002 and December 18, 2002 between Joel A. Blum, Norman Blum, and Frank DiPascali, the balance of Roslyn Blum Remainder Trust Account (BLMIS Account 1B0191) was divided into Related Blum Account 1B0201 and Related Blum Account 1B0251. In the correspondence dated December 8, 2002, Joel A. Blum states “My brother, Norman, and I are to divide the money from the Remainder Trust account with my share being \$26,158 more than his share ... I understand that as of the November statement, the value of the Roslyn Blum Remainder Trust Account was \$764,617.75 ... my share of this should be \$764,617.75 divided by 2 = \$382,308.87 plus \$13,079 for a total of \$395,387.87 [52% into Related Blum Account 1B0251]. My brother, Norman’s, share should be \$764,617.75 divided by 2 = \$382,308.87 minus \$13,079 for a total of \$369,229.87 [48% into Related Blum Account 1B0201]” (See **AMF00156515-AMF00156516**, attached as **Exhibit 6** to this report, for the documentation/instructions for these inter-account transfers.)

¹⁸ See Principal Balance Calculation Report, ¶¶17, 27-28, 32-34 for a full explanation of inter-account transfers of principal between BLMIS customer accounts.

87. Between July 8, 1997 and December 11, 2008, BLMIS Account 1B0189 reflected a total of 25 cash withdrawals totaling \$996,573 – an amount which consisted entirely of fictitious profits.

88. On August 19, 2003 and October 14, 2003, there were four inter-account transfers from BLMIS Account 1B0189 into Related Blum Account 1B0251 and Related Blum Account 1B0201 in the aggregate amount of \$104,780, as reflected on the Customer Statements:

- \$51,963 into Related Blum Account 1B0251 on August 19, 2003;
- \$51,963 into Related Blum Account 1B0201 on August 19, 2003;
- \$427 into Related Blum Account 1B0251 on October 14, 2003; and
- \$427 into Related Blum Account 1B0201 on October 14, 2003.

89. However, as a result of the negative principal balance in BLMIS Account 1B0189 at the time of these inter-account transfers, there was no principal available to be transferred into Related Blum Account 1B0251 and Related Blum Account 1B0201. Therefore, these amounts were not credited as principal into Related Blum Account 1B0251 and Related Blum Account 1B0201 because these reported inter-account transfers constituted fictitious profits. (See Exhibits 4H, 4J, and 4K.)

90. The 25 cash withdrawals and four inter-account transfers out of BLMIS Account 1B0189 were reflected on the Customer Statements with a transaction code of “CW,” and were debited from the customer’s account.

F. Description of the Cash Deposits and Inter-Account Transfers Into Related Blum Account 1B0201

91. On August 7, 1997, Related Blum Account 1B0201 was opened with an inter-account transfer from BLMIS Account 1B0034 in the amount of \$103,186, as reflected on the Customer Statements. However, as discussed above, due to the negative principal balance in BLMIS Account 1B0034 at the time of this inter-account transfer, there was no principal available to be transferred into Related Blum Account 1B0201. Therefore, this amount was not credited as principal into Related Blum Account 1B0201 because this reported inter-account transfer constituted fictitious profits. (See Exhibits 4B and 4J.)

92. Subsequent to this initial inter-account transfer, there were two cash deposits via checks into Related Blum Account 1B0201 in the aggregate amount of \$101,375, all representing principal.

93. On December 31, 2002, there was one inter-account transfer from BLMIS Account 1B0191 into Related Blum Account 1B0201 in the amount of \$370,106, as reflected on the Customer Statements. However, as discussed above, on the same day, there was another inter-account transfer from BLMIS Account 1B0191 into Related Blum Account 1B0251 in the amount of \$396,264, as reflected on the Customer Statements. As of that date, BLMIS Account 1B0191 had only \$36,387 of principal available that could be transferred. At the direction of Trustee's counsel, and pursuant to correspondence in the customer file for BLMIS Account 1B0191, I divided the \$36,387 of principal as follows: (i) 52% into Related Blum Account 1B0251; and (ii) 48% into Related Blum Account 1B0201. Applying that methodology, Related Blum Account 1B0251 was credited with \$18,815 of principal (equal to 52% of \$36,387) and Related Blum Account 1B0201 was credited with \$17,573 of principal (equal to 48% of \$36,387.) The remaining balance of these reported inter-account transfers constituted fictitious profits. (See **Exhibits 4G, 4J, and 4K.**)

94. Additionally, on August 19, 2003 and October 14, 2003, there were two inter-account transfers from BLMIS Account 1B0189 into Related Blum Account 1B0201 in the aggregate amount of \$52,390: (i) \$51,963 on August 19, 2003; and (ii) \$427 on October 14, 2003, as reflected on the Customer Statements. However, as discussed above, due to the negative principal balance in BLMIS Account 1B0189 at the time of these inter-account transfers, there was no principal available to be transferred into Related Blum Account 1B0201. Therefore, these amounts were not credited as principal into Related Blum Account 1B0201 because these reported inter-account transfers constituted fictitious profits. (See **Exhibits 4H and 4J.**)

95. The two cash deposits and four inter-account transfers into Related Blum Account 1B0201 were reflected on the Customer Statements with a transaction code as follows:

- two cash deposits and three inter-account transfers were identified with a transaction code of "CA;" and
- one inter-account transfer was identified with a transaction code of "JRNL."

96. The two cash deposits and four inter-account transfers into Related Blum Account 1B0201 were credited to the customer's account as reflected on the Customer Statements.

97. In sum, these two cash deposits and four inter-account transfers provided Related Blum Account 1B0201 with a total of \$118,948 of principal. (See Exhibit 3.)

G. Description of the Cash Withdrawals Out of Related Blum Account 1B0201

98. Between August 7, 1997 and December 11, 2008, Related Blum Account 1B0201 reflected a total of 23 cash withdrawals¹⁹ totaling \$91,895 – an amount which included both principal and fictitious profits.

99. The 23 cash withdrawals were reflected on the Customer Statements with a transaction code of “CW,” and were debited from the customer's account.

100. The Principal Balance Calculation for Related Blum Account 1B0201 demonstrates that between August 7, 1997 and December 11, 2008, of the \$118,948 of principal available in the account, \$91,895 was withdrawn. As a result, the remaining principal balance of Related Blum Account 1B0201, as of December 11, 2008, was \$27,053. (See Exhibit 4J.)

IV. DESCRIPTION OF ACTIVITY IN RELATED BLUM ACCOUNT 1B0251 AND THE TRANSACTIONS IMPACTING THE PRINCIPAL BALANCE CALCULATION

101. Related Blum Account 1B0251 was maintained with BLMIS beginning in December 2002. Throughout its account history with BLMIS, Related Blum Account 1B0251 had a total of three cash deposit and withdrawal transactions. In addition to these cash transactions, there were the following inter-account transfers: (i) one inter-account transfer from BLMIS Account 1B0191 into Related Blum Account 1B0251; and (ii) two inter-account transfers from BLMIS Account 1B0189 into Related Blum Account 1B0251.

102. The cash deposit and withdrawal transactions, as well as the inter-account transfers, all impacted the Principal Balance Calculation for Related Blum Account 1B0251.

¹⁹ The BLMIS Customer Statements reflected a cash withdrawal via check from Related Blum Account 1B0201 for \$100,000 dated November 25, 2008. However, that check did not clear, and therefore, the amount of the withdrawal was reversed in the Principal Balance Calculation for Related Blum Account 1B0201. (See JPMSAF0072812; JPMSDM0000008; JPMTAA0000316-JPMTAA0000321; MADWAA00303937-MADWAA00303938 and Stipulation and Order For Transfer of Funds By J.P. Morgan Chase Bank to Trustee, In re Bernard L. Madoff, No. 08-01789 (S.D.N.Y. Apr. 7, 2009) (Dkt. No. 148).)

Each of these transactions was reflected on the Customer Statements between December 2002 and November 2008.

103. Thus, in order to perform the Principal Balance Calculation for the Related Blum Account 1B0251, BLMIS Accounts 1B0191 and 1B0189 were analyzed to determine the amount of principal available in those accounts that could be transferred into Related Blum Account 1B0251.

104. To determine the amount of principal available in BLMIS Accounts 1B0191 and 1B0189, three additional accounts, BLMIS Accounts 1B0033, 1B0036 and 1B0115, were analyzed because inter-account transfers from those accounts impacted the principal balance in BLMIS Accounts 1B0191 and 1B0189.

105. **Exhibit 3** to this report (Summary Schedule of Cash and Principal Activity in the Blum Account and Related Blum Accounts) provides a summary of the activity in the BLMIS accounts that impacted the Principal Balance Calculation for Related Blum Account 1B0251.

106. **Exhibits 4D-4H, and 4K** to this report provide detailed schedules for the Principal Balance Calculation for BLMIS Accounts 1B0033, 1B0036, 1B0115, 1B0191, 1B0189, and Related Blum Account 1B0251, respectively.

A. Description of the Cash Deposit and Inter-Account transfers into Related Blum Account 1B0251

107. On December 31, 2002, Related Blum Account 1B0251 was opened with an inter-account transfer from BLMIS Account 1B0191 in the amount of \$396,264, as reflected on the Customer Statements. However, as discussed above, on the same day, there was another inter-account transfer from BLMIS Account 1B0191 into Related Blum Account 1B0201 in the amount of \$370,106, as reflected on the Customer Statements. As of that date, BLMIS Account 1B0191 had only \$36,387 of principal available that could be transferred. At the direction of Trustee's counsel, and pursuant to correspondence in the customer file for BLMIS Account 1B0191, I divided the \$36,387 of principal as follows: (i) 52% into Related Blum Account 1B0251; and (ii) 48% into Related Blum Account 1B0201. Applying that methodology, Related Blum Account 1B0251 was credited with \$18,815 of principal (equal to 52% of \$36,387) and Related Blum Account 1B0201 was credited with \$17,573 of principal (equal to 48% of

\$36,387.) The remaining balance of these reported inter-account transfers constituted fictitious profits. (See Exhibits 4G, 4J, and 4K.)

108. Subsequent to this initial inter-account transfer, there was one cash deposit via wire into Related Blum Account 1B0251 in the amount of \$94,980, all representing principal.

109. On August 19, 2003 and October 14, 2003, there were two inter-account transfers from BLMIS Account 1B0189 into Related Blum Account 1B0251 in the aggregate amount of \$52,390: (i) \$51,963 on August 19, 2003; and (ii) \$427 on October 14, 2003, as reflected on the Customer Statements. However, as discussed above, due to the negative principal balance in BLMIS Account 1B0189 at the time of these inter-account transfers, there was no principal available to be transferred into Related Blum Account 1B0251. Therefore, these amounts were not credited as principal into Related Blum Account 1B0251 because these reported inter-account transfers constituted fictitious profits. (See Exhibits 4H and 4K.)

110. The one cash deposit and three inter-account transfers into Related Blum Account 1B0251 were reflected on the Customer Statement with a transaction code as follows:

- one cash deposit and two inter-account transfers were identified with a transaction code of "CA;" and
- one inter-account transfer was identified with a transaction code of "JRNL."

111. The one cash deposit and three inter-account transfers into Related Blum Account 1B0251 were credited to the customer's account as reflected on the Customer Statements.

112. In sum, the one cash deposit and three inter-account transfers provided Related Blum Account 1B0251 with a total of \$113,795 of principal. (See Exhibit 3.)

B. Description of the Cash Withdrawals Out of Related Blum Account 1B0251

113. Between December 31, 2002 and December 11, 2008, Related Blum Account 1B0251 reflected a total of two cash withdrawals totaling \$30,000 – an amount which included both principal and fictitious profits.

114. The two cash withdrawals were reflected on the Customer Statements with a transaction code of "CW," and were debited from the customer's account.

115. The Principal Balance Calculation for Related Blum Account 1B0251 demonstrates that between December 31, 2002 and December 11, 2008, of the \$113,795 of principal available in the account, \$30,000 was withdrawn. As a result, the remaining principal balance of the Related Blum Account 1B0251, as of December 11, 2008, was \$83,795. (*See Exhibit 4K.*)

V. SIGNATURE AND RIGHT TO MODIFY

116. This report and the exhibits contained herein present my findings and the bases thereof. To the extent that any additional information is produced by any party, I reserve the right to incorporate such additional information into my report or to modify my report as necessary.

Respectfully submitted,



Matthew B. Greenblatt, CPA/CFF, CFE
Senior Managing Director
FTI Consulting, Inc.

Dated: June 10, 2016

VI. LIST OF EXHIBITS

- Exhibit 1** – Curriculum Vitae and Testimony of Matthew B. Greenblatt
- Exhibit 2** – Documents Considered
- Exhibit 3** – Summary Schedule of Cash and Principal Activity in the Blum Account and Related Blum Accounts
- Exhibit 4A** – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 100249
- Exhibit 4B** – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0034
- Exhibit 4C** – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0035
- Exhibit 4D** – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0033
- Exhibit 4E** – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0036
- Exhibit 4F** – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0115
- Exhibit 4G** – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0191
- Exhibit 4H** – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0189
- Exhibit 4I** – Detailed Schedule for the Principal Balance Calculation for the Blum Account
- Exhibit 4J** – Detailed Schedule for the Principal Balance Calculation for Related Blum Account 1B0201
- Exhibit 4K** – Detailed Schedule for the Principal Balance Calculation for Related Blum Account 1B0251
- Exhibit 5** – March 1981 Customer Statement for BLMIS Account 1B0033
- Exhibit 6** – Excerpt from the Customer File for BLMIS Account 1B0191

Exhibit 1

Exhibit 1

Matthew B. Greenblatt, CPA/CFF, CFE

Senior Managing Director

matt.greenblatt@fticonsulting.com

Three Times Square
11th Floor
New York, NY 10036
Tel: (212) 841-9375
Fax: (212) 841-9350

Certifications

Certified Public
Accountant

Certified Fraud Examiner

Certified in Financial
Forensics

Professional Affiliations

American Institute of
Certified Public
Accountants

New York State Society of
Certified Public
Accountants

Association of Certified
Fraud Examiners

Association of Certified
Anti-Money Laundering
Specialists

Education

B.S. in Accounting,
Lehigh University

Matthew Greenblatt is a senior managing director in the FTI Consulting Forensic and Litigation Consulting practice and is based in New York. Mr. Greenblatt has extensive experience in auditing and accounting matters; litigation consulting; forensic accounting and internal investigations; post-acquisition and shareholder disputes; anti-money laundering; and advising troubled companies.

Mr. Greenblatt has conducted multiple forensic investigations in connection with cases involving diversions of funds and fraudulent accounting activity by management and has been involved in several internal forensic investigations conducted on behalf of Audit Committees and/or Boards of Directors for both public and private companies.

Mr. Greenblatt has advised on cases involving partnership disputes; lost profits; breach of contract claims; and accountants' malpractice. Mr. Greenblatt has additional expertise with matters involving acquisitions and divestitures; antitrust; price fixing; arbitration and mediation; bankruptcy reorganization; claims management; contract disputes; damages; directors & officers related claims; due diligence; expert testimony; forensic investigations; fraud and fraudulent conveyance; intellectual property; patent infringement and trademark; liquidation; product liability; solvency and insolvency; trustee and examiner issues and valuation.

Mr. Greenblatt has spoken on multiple panels in the area of forensic accounting and investigations and is an adjunct professor; teaching the course *Prevention and Detection of Fraudulent Financial Reporting*; a required course within the Forensic Accounting Program of New York University's Finance; Law and Taxation Program of NYU's School of Continuing & Professional Studies. In addition, Mr. Greenblatt is a recurring panel member on the Practising Law Institute's annual program, *Basics of Accounting for Lawyers: What Every Practicing Lawyer Needs to Know*.

Prior to its acquisition by FTI Consulting, Mr. Greenblatt joined Kahn Consulting in June of 1998. Before that, Mr. Greenblatt was a Senior Auditor with Price Waterhouse's Audit and Business Advisory Services Group.

Mr. Greenblatt holds a B.S. in Accounting from Lehigh University. Mr. Greenblatt is a Certified Public Accountant and a Certified Fraud Examiner, and is Certified in Financial Forensics. Mr. Greenblatt is a member of the American Institute of Certified Public Accountants; the New York State Society of Certified Public Accountants; the Association of Certified Fraud Examiners; and an associate member of the Association of Certified Anti-Money Laundering Specialists.

Professional Experience

- Conducted a forensic review of the business operations of one shareholder on behalf of another shareholder, and FTI Consulting's client, to ascertain if our client's allegations and suspicions regarding improper management were valid. The work primarily consisted of conducting interviews of current and former employees and executives; performing a detailed forensic review of the internal books and records; and providing assistance to counsel in the conducting of depositions.

Exhibit 1

Matthew B. Greenblatt

- Served on team as Responsible Officer of a wholesaler of watches in Chapter 11 and conducted the fraud and forensic investigation of management in which it was found that the revenues of the Company had been overstated by approximately 600%. The forensic services included: extensive reviews of the internal books and records; assisting counsel with the conducting of various interviews and depositions; quantification and identification of fraudulent conveyance actions; presenting the results of the investigation to the Bankruptcy Court, US Trustee's office; US Attorney's Office; and FBI, as well as providing testimony at two depositions in related litigations.
- Conducted the forensic accounting investigation of a multinational temporary staffing company on behalf of counsel to the Audit and Finance Committee. The forensic accounting services consisted primarily of: participating in the interviews of current and former employees and executives; performing extensive forensic reviews of the internal books and records; providing assistance to counsel in identifying, understanding and interpreting certain complex accounting issues; traveling to international branches and divisions to further the investigation overseas; and presenting FTI Consulting's findings to the Audit Committee, outside auditors and the SEC and other regulatory authorities.
- Conducted an internal forensic accounting investigation on behalf of the Audit Committee of a public pharmaceutical manufacturer. The investigation included a detailed and thorough review of the accounting treatment of specific transactions and presentations of the overall conclusions to the Audit Committee, Board of Directors, Enforcement Division of the Securities and Exchange Commission, and the Company's independent accountants.
- Assisted counsel to the Financial Institutions Committee in connection with the accounting investigation undertaken by the Audit Committee focusing on alleged improper accounting treatments utilized and potential misuse of corporate funds and resources by Management. The work included: participating in the interviews of current and former employees and executives; providing assistance to counsel for Rule 2004 depositions of executives and directors; and reviewing the Debtors' forensic accountants' workpapers to investigate the accounting and revenue recognition issues related to vendor allowances and other items.
- Conducted a forensic investigation for special counsel to the Audit Committee of a multinational retail company to assist with an internal investigation into the facts and circumstances of a potential restatement of its prior financial results due to misstatements in one of its operating divisions, alleged to be in excess of \$45 million over a three year period. The services included participating in interviews of current/former employees and executives; performing a detailed forensic review of the books and records and annual and quarterly financial statements from 1999 through 2001; providing assistance to special counsel in identifying; understanding and interpreting certain complex accounting issues, including transfer pricing; and presenting FTI Consulting's findings to the Audit Committee and the SEC.
- Issued expert report on behalf of Defendants to analyze whether the Defendants had satisfied all obligations to former shareholders under particular agreements relating to an acquisition.
- Issued expert report on behalf of Defendant and Third Party Plaintiff in matter involving overbilling scheme for shipping and transportation services.
- Issued expert report in matrimonial dispute involving the valuation of Marital Assets.

Exhibit 1

Matthew B. Greenblatt

- Court-Appointed Trustee for the Marvel Avoidance Litigation Trust In re: Marvel Entertainment Group, Inc. et al in the US District Court for the District of Delaware.
- Served on the team selected by the U.S. Attorney offices in the Eastern and Southern Districts of New York and Western Pennsylvania to support the monitoring of the non-prosecution agreements of both The Bank of New York and Mellon Financial Corporation, to monitor and report on the state of the banks' suspicious activity reporting practices and AML procedures.
- Assisted with expert report in litigation involving the results of the forensic investigation performed to analyze company records and historical invoices to quantify an alleged overbilling scheme.
- Served as member of team of neutral arbitrators to provide a binding conclusion regarding the appropriateness of a post-acquisition purchase price dispute.
- Assisted troubled companies by formulating strategic business plans; developing financial models to prepare forecasts and long-term business plans; planning for liquidation; assisting management with headcount and cost reduction plans; and negotiating restructuring plans.

Testimony Experience

- *Securities and Exchange Commission v. Francisco Illarramendi, and Michael Kenwood Capital Management*, Expert Testimony at Evidentiary Hearing, United States District Court, District of Connecticut (2011)
- *Derfner Management, Inc. v. Lenhill Realty Corp., Blair Hall, Inc., Edwin Realty Corp., Lisa Nelson, Kenneth Seplow and Ellen Zedeck*, Expert Deposition Testimony, Supreme Court of the State of New York, County of New York (2011)
- *Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. J. Ezra Merkin, et al.*, Expert Deposition Testimony, United States Bankruptcy Court, Southern District of New York (2015)
- *Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Andrew H. Cohen*, Expert Trial Testimony, United States Bankruptcy Court, Southern District of New York (2015)
- *United States of America v. Barron Collier Company*, Expert Deposition Testimony, United States District Court, District of Arizona (2016)

Adjunct Professor, NYU

- Adjunct professor with New York University's School of Continuing & Professional Studies teaching the course *Prevention and Detection of Fraudulent Financial Reporting*, a required course within the Forensic Accounting Program of NYU's Finance, Law and Taxation Program.

Publications

- Greenblatt, Carney: *Basics of Accounting for Lawyers 2016: What Every Practicing Lawyer Needs to Know*, "Notes to the Financial Statements: The Rest of the Story" (Practising Law Institute, 2016)
- Greenblatt, Carney: *Bridge-the-Gap II for Newly Admitted New York Transactional Attorneys 2015*, "Financial Statements, Footnotes and the SEC, What You Don't Know Can Hurt You!" (Practising Law Institute, 2015).

Exhibit 1

Matthew B. Greenblatt

- Greenblatt, Carney: *Basics of Accounting for Lawyers 2015: What Every Practicing Lawyer Needs to Know*, "Notes to the Financial Statements: The Rest of the Story" (Practising Law Institute, 2015).
- Greenblatt, Carney, Fields, Martinez: *Bridge-the-Gap II for Newly Admitted New York Transactional Attorneys 2014*, "Financial Statements, Footnotes and the SEC, What You Don't Know Can Hurt You!" (Practising Law Institute, 2014).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2014: What Every Practicing Lawyer Needs to Know*, "Using the Financial Statement Notes" (Practising Law Institute, 2014).
- Greenblatt, Carney, Carpenito Martinez: *Bridge-the-Gap II for Newly Admitted New York Transactional Attorneys 2013*, "Financial Statements, Footnotes and the SEC, What You Don't Know Can Hurt You!" (Practising Law Institute, 2013).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2013: What Every Practicing Lawyer Needs to Know*, "Using the Financial Statement Notes" (Practising Law Institute, 2013).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2012: What Every Practicing Lawyer Needs to Know*, "Using the Financial Statement Notes" (Practising Law Institute, 2012).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2011: What Every Practicing Lawyer Needs to Know* (Practising Law Institute, 2011).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2010: What Every Practicing Lawyer Needs to Know* (Practising Law Institute, 2010).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2009: What Every Practicing Lawyer Needs to Know* (Practising Law Institute, 2009).
- "Inside an Internal Accounting Investigation", (co-authored) published in *The New York Law Journal*, Investigations & Computer Forensics special section, May 29, 2007.

Presentations and Speaking Engagements

- "Technology's Role on Large Internal Accounting Investigations", presented at the New Jersey Society of CPAs annual Damages Conference, October 25, 2007.
- "Forensic Investigations - How to Conduct a Successful Investigation", Continuing Professional Education focused on internal accounting and forensic investigations conducted on behalf of Audit Committees, Boards of Directors and management as a result of Sarbanes Oxley; including a discussion of the role of the forensic accountants and investigation experts; incorporating the components of interview and forensic investigation skills; and the utilization of electronic evidence to efficiently and effectively conduct the investigation, April 22, 2004.
- "Anatomy of a Financial Statement Fraud". This course discussed the common methods to perpetrate a financial statement fraud (e.g. aggressive revenue recognition practices; rebates/allowances; reserves; off balance sheet financing), as well as warning signs and red flags of fraud, and the corporate environment in which fraud typically occurs, July 21, 2004.
- "Forensic Accounting Presentation to Goldman Sachs Group, Inc.", a discussion of forensic accounting, financial transparency, and a summary of some of the critical components of the major frauds in the recent media, March 20, 2003.
- "Financial Statement Analysis" course within the Basic Accounting for the General Practitioner program at the Practising Law Institute, focusing on horizontal and vertical analysis; common sizing; industry comparison; ratio and trend analysis; and the common sense factor, October 23, 2002.

Exhibit 1

Matthew B. Greenblatt

Employment History

- Prior to its acquisition by FTI Consulting, Mr. Greenblatt joined Kahn Consulting in June of 1998.
- Mr. Greenblatt was a Senior Auditor in the Entertainment, Media and Communications division of Price Waterhouse's Audit and Business Advisory Services Group from 1994 through May, 1998. At Price Waterhouse, Mr. Greenblatt planned and supervised audits for multinational and middle-market clients in industries including book, magazine and newspaper publishing; manufacturing; high-tech; financial services; and non-profit organizations.

Education and Certifications

- B.S. in accounting from Lehigh University
- Certified Public Accountant, New York & Pennsylvania
- Certified Fraud Examiner
- Certified in Financial Forensics

Memberships

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Association of Certified Fraud Examiners

Exhibit 2

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
BSTSAB0326874	BSTSAB0326875	MADWAA00017489	MADWAA00017489
BSTSAB0414873	BSTSAB0414873	MADWAA00017495	MADWAA00017497
BSTSAB0574812	BSTSAB0574812	MADWAA00017504	MADWAA00017510
HWN00000001	HWN00003217	MADWAA00017557	MADWAA00017557
JPMSAB0000001	JPMSAB0004570	MADWAA00017560	MADWAA00017560
JPMSAF0000001	JPMSAF0008524	MADWAA00017592	MADWAA00017592
JPMSAF0008526	JPMSAF0008596	MADWAA00017602	MADWAA00017602
JPMSAF0008598	JPMSAF0017233	MADWAA00017605	MADWAA00017605
JPMSAF0017235	JPMSAF0054255	MADWAA00017609	MADWAA00017609
JPMSAF0054257	JPMSAF0054271	MADWAA00017616	MADWAA00017618
JPMSAF0054273	JPMSAF0057064	MADWAA00017624	MADWAA00017626
JPMSAF0057066	JPMSAF0057161	MADWAA00017667	MADWAA00017669
JPMSAF0057163	JPMSAF0064977	MADWAA00017682	MADWAA00017682
JPMSAF0064982	JPMSAF0065438	MADWAA00017727	MADWAA00017732
JPMSAF0065443	JPMSAF0072748	MADWAA00017736	MADWAA00017741
JPMSAF0072802	JPMSAF0072805	MADWAA00017745	MADWAA00017746
JPMSAF0072807	JPMSAF0072931	MADWAA00017753	MADWAA00017757
JPMSAG0000002	JPMSAG0000022	MADWAA00017759	MADWAA00017778
JPMSAG0000024	JPMSAG00000275	MADWAA00017786	MADWAA00017787
JPMSAG0000277	JPMSAG0000535	MADWAA00017797	MADWAA00017797
JPMSAG0000537	JPMSAG0000848	MADWAA00017800	MADWAA00017800
JPMSAG0000850	JPMSAG0001400	MADWAA00017804	MADWAA00017807
JPMSAG0001403	JPMSAG0001648	MADWAA00017821	MADWAA00017823
JPMSAG0001650	JPMSAG0001912	MADWAA00017833	MADWAA00017833
JPMSAH0000001	JPMSAH0000221	MADWAA00017882	MADWAA00017882
JPMSAH0000223	JPMSAH0000705	MADWAA00017885	MADWAA00017901
JPMSAH0000707	JPMSAH0000714	MADWAA00017903	MADWAA00017903
JPMSAH0000717	JPMSAH0002856	MADWAA00026582	MADWAA00026583
JPMSAH0002858	JPMSAH0002873	MADWAA00037196	MADWAA00037196
JPMSAI0000001	JPMSAI0000176	MADWAA00038379	MADWAA00038380
JPMSAI0000178	JPMSAI0000276	MADWAA00038598	MADWAA00038700
JPMSAI0000278	JPMSAI0000656	MADWAA00038705	MADWAA00039262
JPMSAI0000658	JPMSAI0001363	MADWAA00039264	MADWAA00039937
JPMSAI0001365	JPMSAI0001511	MADWAA00039939	MADWAA00040516
JPMSAI0001514	JPMSAI0001573	MADWAA00040518	MADWAA00040671
JPMSAI0001575	JPMSAI0001608	MADWAA00040673	MADWAA00041370
JPMSAI0001610	JPMSAI0001697	MADWAA00041372	MADWAA00042135
JPMSAI0001699	JPMSAI0001713	MADWAA00043870	MADWAA00044908
JPMSAI0001715	JPMSAI0001748	MADWAA00048071	MADWAA00049206
JPMSAI0001750	JPMSAI0001786	MADWAA00049208	MADWAA00050071

Bates Begin	Bates End
JPMSAI0001788	JPMSAI0002221
JPMSAI0002224	JPMSAI0002837
JPMSAI0002839	JPMSAI0003041
JPMSAI0003043	JPMSAI0003106
JPMSAI0003114	JPMSAI0003222
JPMSAI0003224	JPMSAI0003310
JPMSAI0003312	JPMSAI0003597
JPMSAI0003599	JPMSAI0003911
JPMSAI0003913	JPMSAI0004518
JPMSAI0004520	JPMSAI0005049
JPMSAI0005051	JPMSAI0007228
JPMSAI0007230	JPMSAI0007806
JPMSAI0007808	JPMSAI0011901
JPMSAI0011903	JPMSAI0014006
JPMSCQ0000001	JPMSCQ0000028
JPMSDM0000001	JPMSDM0000009
JPMTAA0000002	JPMTAA00000331
JPMTAF0000001	JPMTAF0004017
JPMTAF0000001_xls	
MADTBB02408954	MADTBB02408954
MADTBB02408959	MADTBB02408961
MADTBB03140267	MADTBB03140267
MADTBB03342901	MADTBB03342901
MADTBB03342903	MADTBB03342905
MADTBB03343012	MADTBB03343013
MADTBB03343033	MADTBB03343033
MADTBB03343158	MADTBB03343159
MADTBB03343198	MADTBB03343198
MADTBB03343290	MADTBB03343291
MADTBB03343466	MADTBB03343466
MADTEE00045777	MADTEE00045840
MADTEE00045842	MADTEE00045861
MADTEE00045965	MADTEE00045993
MADTEE00046018	MADTEE00046023
MADTEE00114818	MADTEE00114818
MADTEE00114821	MADTEE00114821
MADTEE00115171	MADTEE00115171
MADTEE00115181	MADTEE00115181
MADTEE00115186	MADTEE00115186
MADTEE00115190	MADTEE00115190
MADTEE00115200	MADTEE00115200
MADTEE00115203	MADTEE00115203
MADTEE00115207	MADTEE00115207
MADTEE00115218	MADTEE00115219
MADTEE00115244	MADTEE00115244
MADTEE00115249	MADTEE00115249

Bates Begin	Bates End
MADWAA00051674	MADWAA00054718
MADWAA00056483	MADWAA00057108
MADWAA00057110	MADWAA00057727
MADWAA00062754	MADWAA00062756
MADWAA00062765	MADWAA00063950
MADWAA00063952	MADWAA00064707
MADWAA00064709	MADWAA00065484
MADWAA00065486	MADWAA00066299
MADWAA00066411	MADWAA00066616
MADWAA00066618	MADWAA00067279
MADWAA00067421	MADWAA00070352
MADWAA00072074	MADWAA00072075
MADWAA00072183	MADWAA00073424
MADWAA00075113	MADWAA00075854
MADWAA00075948	MADWAA00076719
MADWAA00076815	MADWAA00077626
MADWAA00083479	MADWAA00083626
MADWAA00085470	MADWAA00085492
MADWAA00085839	MADWAA00085942
MADWAA00085949	MADWAA00087112
MADWAA00087115	MADWAA00089904
MADWAA00095123	MADWAA00095124
MADWAA00095545	MADWAA00095546
MADWAA00097307	MADWAA00098326
MADWAA00098416	MADWAA00099401
MADWAA00099930	MADWAA00100915
MADWAA00102648	MADWAA00102664
MADWAA00102758	MADWAA00105435
MADWAA00105717	MADWAA00105718
MADWAA00109966	MADWAA00112719
MADWAA00115177	MADWAA00116290
MADWAA00116396	MADWAA00116397
MADWAA00116399	MADWAA00116399
MADWAA00116452	MADWAA00119511
MADWAA00119623	MADWAA00120516
MADWAA00122154	MADWAA00124953
MADWAA00127474	MADWAA00128781
MADWAA00128897	MADWAA00129558
MADWAA00129560	MADWAA00129953
MADWAA00131385	MADWAA00132862
MADWAA00139873	MADWAA00141195
MADWAA00142972	MADWAA00143060
MADWAA00143062	MADWAA00143969
MADWAA00145760	MADWAA00145761
MADWAA00145765	MADWAA00145834
MADWAA00145836	MADWAA00148001

Bates Begin	Bates End
MADTEE00115252	MADTEE00115252
MADTEE00115260	MADTEE00115260
MADTEE00115265	MADTEE00115265
MADTEE00115294	MADTEE00115295
MADTEE00115301	MADTEE00115302
MADTEE00115305	MADTEE00115305
MADTEE00115318	MADTEE00115318
MADTEE00115321	MADTEE00115322
MADTEE00115351	MADTEE00115352
MADTEE00115354	MADTEE00115354
MADTEE00115358	MADTEE00115359
MADTEE00115362	MADTEE00115362
MADTEE00115365	MADTEE00115365
MADTEE00115367	MADTEE00115367
MADTEE00115370	MADTEE00115370
MADTEE00115374	MADTEE00115374
MADTEE00115381	MADTEE00115382
MADTEE00115423	MADTEE00115424
MADTEE00115430	MADTEE00115430
MADTEE00115436	MADTEE00115436
MADTEE00115439	MADTEE00115439
MADTEE00115443	MADTEE00115443
MADTEE00115448	MADTEE00115448
MADTEE00115457	MADTEE00115457
MADTEE00115465	MADTEE00115465
MADTEE00115469	MADTEE00115469
MADTEE00115495	MADTEE00115496
MADTEE00115500	MADTEE00115501
MADTEE00115505	MADTEE00115505
MADTEE00115508	MADTEE00115508
MADTEE00115510	MADTEE00115510
MADTEE00115531	MADTEE00115531
MADTEE00115533	MADTEE00115533
MADTEE00115539	MADTEE00115539
MADTEE00115545	MADTEE00115546
MADTEE00115565	MADTEE00115565
MADTEE00115572	MADTEE00115572
MADTEE00115574	MADTEE00115574
MADTEE00115585	MADTEE00115585
MADTEE00115593	MADTEE00115597
MADTEE00115602	MADTEE00115603
MADTEE00115642	MADTEE00115642
MADTEE00115681	MADTEE00115682
MADTEE00115689	MADTEE00115689
MADTEE00115705	MADTEE00115705
MADTEE00115750	MADTEE00115751

Bates Begin	Bates End
MADWAA00148003	MADWAA00152928
MADWAA00154924	MADWAA00154939
MADWAA00154941	MADWAA00155532
MADWAA00155535	MADWAA00155850
MADWAA00155852	MADWAA00157736
MADWAA00157739	MADWAA00157958
MADWAA00159129	MADWAA00160261
MADWAA00160324	MADWAA00161403
MADWAA00161462	MADWAA00163125
MADWAA00163192	MADWAA00163659
MADWAA00163786	MADWAA00166192
MADWAA00167061	MADWAA00168390
MADWAA00168465	MADWAA00170342
MADWAA00173050	MADWAA00173063
MADWAA00173065	MADWAA00173856
MADWAA00174952	MADWAA00175803
MADWAA00182284	MADWAA00182287
MADWAA00182291	MADWAA00182428
MADWAA00183297	MADWAA00183389
MADWAA00184733	MADWAA00184830
MADWAA00184833	MADWAA00184833
MADWAA00184835	MADWAA00185908
MADWAA00187932	MADWAA00188087
MADWAA00188421	MADWAA00188468
MADWAA00188471	MADWAA00189684
MADWAA00189687	MADWAA00190392
MADWAA00190395	MADWAA00190614
MADWAA00190907	MADWAA00190907
MADWAA00190910	MADWAA00192504
MADWAA00192574	MADWAA00192574
MADWAA00192957	MADWAA00192958
MADWAA00193339	MADWAA00194922
MADWAA00194924	MADWAA00196539
MADWAA00196674	MADWAA00199526
MADWAA00199658	MADWAA00200393
MADWAA00203196	MADWAA00204255
MADWAA00205496	MADWAA00206829
MADWAA00208816	MADWAA00209815
MADWAA00209905	MADWAA00210734
MADWAA00210846	MADWAA00211959
MADWAA00212778	MADWAA00213679
MADWAA00219788	MADWAA00220673
MADWAA00220764	MADWAA00221559
MADWAA00221698	MADWAA00222399
MADWAA00222525	MADWAA00224474
MADWAA00225280	MADWAA00225281

Bates Begin	Bates End
MADTEE00115764	MADTEE00115765
MADTEE00115781	MADTEE00115781
MADTEE00115784	MADTEE00115784
MADTEE00115787	MADTEE00115787
MADTEE00115823	MADTEE00115824
MADTEE00115828	MADTEE00115829
MADTEE00115842	MADTEE00115845
MADTEE00115851	MADTEE00115851
MADTEE00115854	MADTEE00115854
MADTEE00115861	MADTEE00115861
MADTEE00115864	MADTEE00115865
MADTEE00115867	MADTEE00115867
MADTEE00115869	MADTEE00115869
MADTEE00115874	MADTEE00115875
MADTEE00115877	MADTEE00115877
MADTEE00115879	MADTEE00115879
MADTEE00115883	MADTEE00115885
MADTEE00115891	MADTEE00115891
MADTEE00115896	MADTEE00115897
MADTEE00115900	MADTEE00115901
MADTEE00115904	MADTEE00115904
MADTEE00115910	MADTEE00115910
MADTEE00115933	MADTEE00115933
MADTEE00115939	MADTEE00115939
MADTEE00115964	MADTEE00115964
MADTEE00115970	MADTEE00115970
MADTEE00115972	MADTEE00115972
MADTEE00115979	MADTEE00115979
MADTEE00115984	MADTEE00115985
MADTEE00116004	MADTEE00116005
MADTEE00116014	MADTEE00116014
MADTEE00116020	MADTEE00116020
MADTEE00116025	MADTEE00116025
MADTEE00116029	MADTEE00116029
MADTEE00116031	MADTEE00116032
MADTEE00116047	MADTEE00116047
MADTEE00116050	MADTEE00116050
MADTEE00116056	MADTEE00116057
MADTEE00116059	MADTEE00116060
MADTEE00116066	MADTEE00116066
MADTEE00116070	MADTEE00116070
MADTEE00116073	MADTEE00116073
MADTEE00116076	MADTEE00116076
MADTEE00116104	MADTEE00116104
MADTEE00116106	MADTEE00116106
MADTEE00116116	MADTEE00116116

Bates Begin	Bates End
MADWAA00226423	MADWAA00229292
MADWAA00229406	MADWAA00230255
MADWAA00230257	MADWAA00230258
MADWAA00232930	MADWAA00235555
MADWAA00235692	MADWAA00236391
MADWAA00236393	MADWAA00238524
MADWAA00238801	MADWAA00238804
MADWAA00239844	MADWAA00239844
MADWAA00239983	MADWAA00239984
MADWAA00242269	MADWAA00242360
MADWAA00242363	MADWAA00243393
MADWAA00243395	MADWAA00244478
MADWAA00244480	MADWAA00245698
MADWAA00247349	MADWAA00247363
MADWAA00247446	MADWAA00250149
MADWAA00253260	MADWAA00254414
MADWAA00257807	MADWAA00260756
MADWAA00261617	MADWAA00262578
MADWAA00262663	MADWAA00263210
MADWAA00263812	MADWAA00265665
MADWAA00265668	MADWAA00266229
MADWAA00266398	MADWAA00267673
MADWAA00267675	MADWAA00268515
MADWAA00268517	MADWAA00269903
MADWAA00271711	MADWAA00273208
MADWAA00273358	MADWAA00274795
MADWAA00275794	MADWAA00275832
MADWAA00275834	MADWAA00276927
MADWAA00277076	MADWAA00278307
MADWAA00278464	MADWAA00279435
MADWAA00279520	MADWAA00280521
MADWAA00284629	MADWAA00284682
MADWAA00284684	MADWAA00285930
MADWAA00285932	MADWAA00287257
MADWAA00287328	MADWAA00288037
MADWAA00288143	MADWAA00291212
MADWAA00291294	MADWAA00292723
MADWAA00292811	MADWAA00292868
MADWAA00292870	MADWAA00293698
MADWAA00293793	MADWAA00295182
MADWAA00295264	MADWAA00296637
MADWAA00296708	MADWAA00297233
MADWAA00297331	MADWAA00300791
MADWAA00301727	MADWAA00303760
MADWAA00303767	MADWAA00304282
MADWAA00304289	MADWAA00305214

Bates Begin	Bates End
MADTEE00116120	MADTEE00116120
MADTEE00116123	MADTEE00116123
MADTEE00116151	MADTEE00116151
MADTEE00116154	MADTEE00116154
MADTEE00116173	MADTEE00116175
MADTEE00116184	MADTEE00116190
MADTEE00116195	MADTEE00116195
MADTEE00116202	MADTEE00116203
MADTEE00116207	MADTEE00116207
MADTEE00116213	MADTEE00116214
MADTEE00116218	MADTEE00116218
MADTEE00116225	MADTEE00116226
MADTEE00116230	MADTEE00116230
MADTEE00116232	MADTEE00116233
MADTEE00116235	MADTEE00116236
MADTEE00116238	MADTEE00116238
MADTEE00116241	MADTEE00116241
MADTEE00116244	MADTEE00116244
MADTEE00116263	MADTEE00116263
MADTEE00116277	MADTEE00116277
MADTEE00116293	MADTEE00116296
MADTEE00116298	MADTEE00116300
MADTEE00116303	MADTEE00116304
MADTEE00116324	MADTEE00116324
MADTEE00116327	MADTEE00116327
MADTEE00116338	MADTEE00116340
MADTEE00116343	MADTEE00116345
MADTEE00116352	MADTEE00116352
MADTEE00116354	MADTEE00116354
MADTEE00116358	MADTEE00116359
MADTEE00116361	MADTEE00116362
MADTEE00116375	MADTEE00116375
MADTEE00116382	MADTEE00116382
MADTEE00116385	MADTEE00116385
MADTEE00116389	MADTEE00116390
MADTEE00116394	MADTEE00116394
MADTEE00116398	MADTEE00116399
MADTEE00116404	MADTEE00116404
MADTEE00116414	MADTEE00116414
MADTEE00116441	MADTEE00116441
MADTEE00116457	MADTEE00116458
MADTEE00116484	MADTEE00116485
MADTEE00116487	MADTEE00116487
MADTEE00116806	MADTEE00116806
MADTEE00116839	MADTEE00116839
MADTEE00116877	MADTEE00116877

Bates Begin	Bates End
MADWAA00305676	MADWAA00308749
MADWAA00308861	MADWAA00311570
MADWAA00313711	MADWAA00314820
MADWAA00316197	MADWAA00317034
MADWAA00319298	MADWAA00320299
MADWAA00321524	MADWAA00322557
MADWAA00322696	MADWAA00323525
MADWAA00323527	MADWAA00323528
MADWAA00323659	MADWAA00324488
MADWAA00331827	MADWAA00332811
MADWAA00332939	MADWAA00332940
MADWAA00332950	MADWAA00332951
MADWAA00332953	MADWAA00334257
MADWAA00334259	MADWAA00334315
MADWAA00334420	MADWAA00334420
MADWAA00334422	MADWAA00335377
MADWAA00335525	MADWAA00336696
MADWAA00336817	MADWAA00338287
MADWAA00338289	MADWAA00339502
MADWAA00339619	MADWAA00341017
MADWAA00341019	MADWAA00342324
MADWAA00348863	MADWAA00348863
MADWAA00348865	MADWAA00348915
MADWAA00348917	MADWAA00349664
MADWAA00349666	MADWAA00350116
MADWAA00350118	MADWAA00350547
MADWAA00350549	MADWAA00350554
MADWAA00350679	MADWAA00350679
MADWAA00350681	MADWAA00351036
MADWAA00351039	MADWAA00351802
MADWAA00351901	MADWAA00351959
MADWAA00351961	MADWAA00352850
MADWAA00354673	MADWAA00355570
MADWAA00359610	MADWAA00360493
MADWAA00360495	MADWAA00361340
MADWAA00361342	MADWAA00362441
MADWAA00362941	MADWAA00363698
MADWAA00363833	MADWAA00363844
MADWAA00363846	MADWAA00365087
MADWAA00366207	MADWAA00367264
MADWAA00367370	MADWAA00368367
MADWAA00371288	MADWAA00372615
MADWAA00372618	MADWAA00372622
MADWAA00372625	MADWAA00373864
MADWAA00373989	MADWAA00375968
MADWAA00375970	MADWAA00377062

Bates Begin	Bates End
MADTEE00116887	MADTEE00116887
MADTEE00349333	MADTEE00349333
MADTEE00349335	MADTEE00349335
MADTEE00349337	MADTEE00349337
MADTEE00349426	MADTEE00349426
MADTEE00349454	MADTEE00349455
MADTEE00349522	MADTEE00349522
MADTEE00349524	MADTEE00349524
MADTEE00349526	MADTEE00349526
MADTEE00349573	MADTEE00349575
MADTEE00349578	MADTEE00349578
MADTEE00349589	MADTEE00349589
MADTEE00349607	MADTEE00349609
MADTEE00349636	MADTEE00349637
MADTEE00349644	MADTEE00349647
MADTEE00349670	MADTEE00349670
MADTEE00409248	MADTEE00409303
MADTEE00458310	MADTEE00458310
MADTEE00499063	MADTEE00499063
MADTEE00500378	MADTEE00500380
MADTEE00599279	MADTEE00599279
MADTEE00599377	MADTEE00599377
MADTEE00602597	MADTEE00602598
MADTEE00602722	MADTEE00602722
MADTEE00631260	MADTEE00631260
MADTEE00632093	MADTEE00632093
MADTEE00635682	MADTEE00635682
MADTEE00644166	MADTEE00644166
MADTEE00644204	MADTEE00644205
MADTEE00644500	MADTEE00644502
MADTEE00644722	MADTEE00644722
MADTEE00644726	MADTEE00644726
MADTEE00644836	MADTEE00644836
MADTEE00644941	MADTEE00644941
MADTEE00645213	MADTEE00645213
MADTEE00645599	MADTEE00645599
MADTEE00645610	MADTEE00645610
MADTEE00691927	MADTEE00695273
MADTEE00695278	MADTEE00696201
MADTEE00696203	MADTEE00701130
MADTEE00726635	MADTEE00726913
MADTEE00727240	MADTEE00727248
MADTEE00727276	MADTEE00727281
MADTEE00727286	MADTEE00727294
MADTEE00727351	MADTEE00727353
MADTNN00110570	MADTNN00110575

Bates Begin	Bates End
MADWAA00377065	MADWAA00378164
MADWAA00378171	MADWAA00378566
MADWAA00378590	MADWAA00378596
MADWAA00378600	MADWAA00378606
MADWAA00378608	MADWAA00380489
MADWAA00380517	MADWAA00381326
MADWAA00382284	MADWAA00382285
MADWAA00383535	MADWAA00383541
MADWAA00383562	MADWAA00383585
MADWAA00383828	MADWAA00383834
MADWAA00383851	MADWAA00383872
MADWAA00384156	MADWAA00384163
MADWAA00384172	MADWAA00384289
MADWAA00384291	MADWAA00384294
MADWAA00384306	MADWAA00384310
MADWAA00384324	MADWAA00384332
MADWAA00384762	MADWAA00384838
MADWAA00384848	MADWAA00385232
MADWAA00385234	MADWAA00386529
MADWAA00387521	MADWAA00388097
MADWAA00389847	MADWAA00389923
MADWAA00389926	MADWAA00391335
MADWAA00391813	MADWAA00393531
MADWAA00578467	MADWAA00579894
MADWAA00593865	MADWAA00595441
MADWAA00596992	MADWAA00596998
MADWAA00597549	MADWAA00597559
MADWAA00598000	MADWAA00598012
MADWAA00598540	MADWAA00598556
MADWAA00598948	MADWAA00598954
MADWAA00599351	MADWAA00599357
MADWAA00599778	MADWAA00599784
MADWAA00600253	MADWAA00601201
MADWAA00601204	MADWAA00602116
MADWAA01072627	MADWAA01072894
MAITAA0016078	MAITAA0016087
MAITAE00000001	MAITAE00000002
MDPTFF00000294	MDPTFF00000689
MDPTPP00000001	MDPTPP07766402
MDPTQQ00000001	MDPTQQ00902596
MDPTVV00000001	MDPTVV00346036
MF00000001	MF00010356
MF00010359	MF00010360
MF00010434	MF00010690
MF00010764	MF00010764
MF00010916	MF00010916

Bates Begin	Bates End
MADTSS00196027	MADTSS00196027
MADTSS00196029	MADTSS00196031
MADTSS00196070	MADTSS00196070
MADTSS00196101	MADTSS00196104
MADTSS00196110	MADTSS00196111
MADTSS00196423	MADTSS00196423
MADTSS00196458	MADTSS00196458
MADTSS00196522	MADTSS00196524
MADTSS00196526	MADTSS00196526
MADTSS00196528	MADTSS00196528
MADTSS00201064	MADTSS00201174
MADTSS00329483	MADTSS00329483
MADTSS00336193	MADTSS00336193
MADTSS00336196	MADTSS00336196
MADTSS00336202	MADTSS00336202
MADTSS00336205	MADTSS00336205
MADTSS00336211	MADTSS00336211
MADTSS00336213	MADTSS00336213
MADTSS00336218	MADTSS00336219
MADTSS00336228	MADTSS00336228
MADTSS00336232	MADTSS00336232
MADTSS00340111	MADTSS00340111
MADTSS00382689	MADTSS00382689
MADTSS00382692	MADTSS00382692
MADTSS01160128	MADTSS01160128
MADTSS01160152	MADTSS01160152
MADTSS01160163	MADTSS01160163
MADTSS01160165	MADTSS01160165
MADTSS01160167	MADTSS01160167
MADTSS01160170	MADTSS01160204
MADTSS01160206	MADTSS01160206
MADTSS01160208	MADTSS01160208
MADTSS01162787	MADTSS01162793
MADTSS01162796	MADTSS01162796
MADTSS01212898	MADTSS01212900
MADTSS01212904	MADTSS01212904
MADTSS01327707	MADTSS01327709
MADTSS01327712	MADTSS01327715
MADTSS01327794	MADTSS01327795
MADTSS01327817	MADTSS01327817
MADTSS01327819	MADTSS01327821
MADTSS01327849	MADTSS01327851
MADTSS01328781	MADTSS01328781
MADWAA00010198	MADWAA00010198
MADWAA00017331	MADWAA00017332
MADWAA00017334	MADWAA00017335

Bates Begin	Bates End
MF00010933	MF00015860
MF00015862	MF00054017
MF00054019	MF00054019
MF00054037	MF00054538
MF00054554	MF00054554
MF00054570	MF00054570
MF00054586	MF00054586
MF00054601	MF00054601
MF00054616	MF00054616
MF00054631	MF00054631
MF00054646	MF00054646
MF00054660	MF00054660
MF00054674	MF00054674
MF00054688	MF00054688
MF00054702	MF00054702
MF00054716	MF00054716
MF00054720	MF00089903
MF00089932	MF00089932
MF00089947	MF00089947
MF00089956	MF00089956
MF00089992	MF00089992
MF00090001	MF00090001
MF00090016	MF00090016
MF00090080	MF00090080
MF00090082	MF00090082
MF00090097	MF00090097
MF00090124	MF00090124
MF00090134	MF00090134
MF00090161	MF00090161
MF00090163	MF00090163
MF00090173	MF00090173
MF00090239	MF00090687
MF00090727	MF00092169
MF00092171	MF00092171
MF00092173	MF00094142
MF00094144	MF00094160
MF00094188	MF00152284
MF00156869	MF00543449
MF00544339	MF00544449
MF00544455	MF00544457
MF00544462	MF00544576
MF00544715	MF00545147
MF00548948	MF00549288
MF00549294	MF00549295
MF00549297	MF00549469
MF00589674	MF00589756

Bates Begin	Bates End
MADWAA00017343	MADWAA00017343
MADWAA00017360	MADWAA00017360
MADWAA00017371	MADWAA00017371
MADWAA00017384	MADWAA00017384
MADWAA00017401	MADWAA00017407
MADWAA00017418	MADWAA00017419
MADWAA00017446	MADWAA00017446
MADTSS00336514	MADTSS00336578
AMF00157030	AMF00157097
MADTB01988461	MADTB01988479
MADTB03076724	MADTB03076774
MADTSS00421841	MADTSS00421904
MADTSS01019220	MADTSS01019221
MDPTUU00001711	MDPTUU00001718
MDPTUU00004076	MDPTUU00004098
MESTAAQ00000074	MESTAAQ00000078
MWPTAP00024675	MWPTAP00024747
MWPTAP00040988	MWPTAP00041009
MWPTAP00465275	MWPTAP00465290
10-04846_SunTrust_0000001	10-04846_SunTrust_0000268
FISERV-BLUM-00001	FISERV-BLUM-00225
NBLUM-000001	NBLUM-002937

Bates Begin	Bates End
MF00596269	MF00596426
MOTTAA00003583	MOTTAA00003583
SECSBJ0007636	SECSBJ0008374
SECSBP0007753	SECSBP0008458
SECSCC0000001	SECSCC0003525
SECSCR0000027	SECSCR0000036
PUBLIC0591623	PUBLIC0591643
AMF00156409	AMF00156538
AMF00159064	AMF00159085
MADTB02389083	MADTB02389085
MADTSS00378395	MADTSS00378413
MADTSS00975544	MADTSS00975544
MADTSS01239682	MADTSS01239797
MDPTUU00002596	MDPTUU00002599
MDPTUU00004651	MDPTUU00004660
MESTAAQ00000117	MESTAAQ00000125
MWPTAP00033845	MWPTAP00033863
MWPTAP00360766	MWPTAP00360780
MWPTAP00996121	MWPTAP00996124
BLUM-00001	BLUM-00056
JBLUM-000001	JBLUM-000816
PUBLIC0612877	PUBLIC0612879

Checkbook File (December 2008 data) (native file format)

Great Plains accounting system (native file format)

Cohmad Cash Database (native file format)

Stipulation and Order For Transfer of Funds By J.P. Morgan Chase Bank to Trustee,

In re Bernard L. Madoff, No. 08-01789 (S.D.N.Y. Apr. 7, 2009) (Dkt. No. 148)

Trustee's Initial Disclosures for Adv. Pro. No. 10-04846, dated November 18, 2015

Defendant's Initial Disclosures for Adv. Pro. No. 10-04846, dated November 20, 2015

Trustee's First Set of Requests for Admission to Defendant Norman J. Blum and Objections and Responses

Thereto for Adv. Pro. No. 10-04846, dated February 26, 2016

Trustee's First Set of Requests for Production of Documents to Defendant Norman J. Blum and Objections and

Responses Thereto for Adv. Pro. No. 10-04846, dated February 26, 2016

Trustee's First Set of Interrogatories to Defendant Norman J. Blum and Objections & Responses Thereto for

Adv. Pro. No. 10-04846, dated February 26, 2016

Trustee's Amended Initial Disclosures for Adv. Pro. No. 10-04846, dated March 21, 2016

Deposition of Norman Blum, M.D. and related Exhibits, dated May 13, 2016

Deposition of Joel Alan Blum, M.D. and related Exhibits, dated May 16, 2016

Exhibit 3

Exhibit 3 - Summary Schedule of Cash and Principal Activity in the Blum Account and Related Blum Accounts

	100249	1B0034	1B0035	1B0190
Blum Account				
INFLOWS				
Cash Deposits	\$200,000	\$100,000	\$0	\$0
Transfers of Principal (In)	0	100,000	112,035	112,035
Principal Available	\$200,000	\$200,000	\$112,035	\$112,035
OUTFLOWS				
Cash Withdrawals	\$0	(\$202,204)	\$0	(\$294,231)
Transfers of Principal (Out)	(200,000) ^[a]	(112,035)	(112,035)	0
Total Outflows	(\$200,000)	(\$314,239)	(\$112,035)	(\$294,231)
Total	\$0	(\$114,239)	\$0	(\$182,196)
Related Blum Accounts^[b]				
	1B0191	1B0201		1B0251
INFLOWS				
Cash Deposits	\$50,000	\$101,375		\$94,980
Transfers of Principal (In)	0	17,573 ^[c]		18,815 ^[d]
Principal Available	\$50,000	\$118,948		\$113,795
OUTFLOWS				
Cash Withdrawals	(\$13,613)	(\$91,895)		(\$30,000)
Transfers of Principal (Out)	(36,387)	0		0
Total Outflows	(\$50,000)	(\$91,895)		(\$30,000)
Total	\$0	\$27,053		\$83,795

[a] The \$200,000 was transferred from BLMIS Account 100249 into other BLMIS accounts, one of which was an inter-account transfer of principal in the amount of \$100,000 into BLMIS Account 1B0034. (See Exhibits 4A and 4B.)

[b] BLMIS Accounts 100249, 1B0034, 1B0033, 1B0036, 1B0115, 1B0191, and 1B0189 impacted the Principal Balance Calculation for the Related Blum Accounts. (See Exhibits 4A, 4B, 4D-4H, 4J, and 4K.)

[c] Related Blum Account 1B0201 received three inter-account transfers from BLMIS Accounts 1B0034 and 1B0189 in the aggregate amount of \$155,576, as reflected on the Customer Statements. However, as a result of the negative principal balance in BLMIS Accounts 1B0034 and 1B0189 at the time of these inter-account transfers, no principal was credited into Related Blum Account 1B0201. (See Exhibits 4B, 4H, and 4J.)

[d] Related Blum Account 1B0251 received two inter-account transfers from BLMIS Account 1B0189 in the aggregate amount of \$52,390, as reflected on the Customer Statements. However, as a result of the negative principal balance in BLMIS Account 1B0189 at the time of these inter-account transfers, no principal was credited into Related Blum Account 1B0251. (See Exhibits 4H and 4K.)

Exhibit 4A

Exhibit 4A – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 100249

BLMIS ACCOUNT NO. 100249 - BRADLEY BLUM PENSION PLAN

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ⁽²⁾	Withdrawals	Transfers In	Transfers Out ⁽³⁾	Balance	BLMIS SOURCE DOCUMENT: Beg Bates	End Bates
1/31/1986	CHECK	100,000	100,000	-	-	-	100,000	MF00098177	MF00098177
11/27/1987	CHECK	100,000	100,000	-	-	-	200,000	MF00062978	MF00062978
10/24/1990	TRANS TO M BRADLEY (100288)	(239,439) ⁽¹⁾	-	-	-	(100,000)	100,000	MF00027899	MF00027899
10/24/1990	TRANS TO N BLUM (1B0034)	(239,439) ⁽¹⁾	-	-	-	(100,000)	-	MF00027899	MF00027899
	Total:		\$ 200,000	\$ -	\$ -	\$ (200,000)	\$ -		

⁽¹⁾ On October 24, 1990, there were two inter-account transfers from BLMIS Account 100249 into BLMIS Accounts 100288 and 1B0034 in equal amounts of \$239,439, as reflected on the Customer Statements. As of that date, BLMIS Account 100249 had only \$200,000 of principal available that could be transferred. At the direction of Trustee's counsel, I divided that principal amount equally between both accounts. Applying that methodology, BLMIS Accounts 100288 and 1B0034 were each credited with \$100,000 of principal. The remaining balance of these reported inter-account transfers constituted fictitious profits.

⁽²⁾ The two cash deposits were reflected on the Customer Statements with a transaction code as follows: (i) one cash deposit was identified with a transaction code of "CA," and (ii) one cash deposit was identified with a transaction code of "JRNL."

⁽³⁾ The two inter-account transfers out of BLMIS Account 100249 were reflected on the Customer Statements with a transaction code of "CW."

Exhibit 4B

Exhibit 4B – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0034

BLMIS ACCOUNT NO. 1B0034 (FORMERLY 100253) - NORMAN J BLUM

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ^(d)	Withdrawals ^(h)	Transfers In ^(d)	Transfers Out ^(f)	Balance	BLMIS SOURCE DOCUMENT: Bee Dates	End Dates
9/18/1986	CHECK	100,000	100,000	-	-	-	100,000	MF00064855	MF00064855
11/20/1986	CHECK GIANT GROUP	(5,000)	-	(5,000)	-	-	95,000	MF00077782	MF00077782
2/5/1987	CHECK HOLIDAY CORP	(3,754)	-	(3,754)	-	-	91,246	MF00057515	MF00057515
4/7/1987	CHECK ANHEUSER BUSCH	(3,993)	-	(3,993)	-	-	87,253	MF00101119	MF00101119
6/10/1987	CHECK TRANS CO	(4,253)	-	(4,253)	-	-	83,000	MF00102744	MF00102744
5/24/1988	CHECK	(21,340)	-	(21,340)	-	-	61,660	MF00535094	MF00535094
8/18/1988	CHECK AMFAC	(4,255)	-	(4,255)	-	-	57,405	MF00534132	MF00534132
10/12/1988	CHECK COMPAQ COMPUTERS	(3,968)	-	(3,968)	-	-	53,437	MF00532137	MF00532137
12/7/1988	CHECK PENN WALT	(2,814)	-	(2,814)	-	-	50,623	MF00529911	MF00529911
2/3/1989	CHECK GENERAL CINEMA	(3,926)	-	(3,926)	-	-	46,697	MF00041211	MF00041211
4/11/1989	CHECK PHELPS	(4,248)	-	(4,248)	-	-	42,450	MF00043618	MF00043618
6/20/1989	CHECK DURR FILLAUER MED	(3,718)	-	(3,718)	-	-	38,732	MF00046685	MF00046685
8/18/1989	CHECK INLAND	(4,003)	-	(4,003)	-	-	34,729	MF00048291	MF00048291
10/18/1989	CHECK AMERICAN MAIZE	(4,240)	-	(4,240)	-	-	30,489	MF00051810	MF00051810
12/15/1989	CHECK COLUMBIA PICTURES	(2,814)	-	(2,814)	-	-	27,674	MF00052808	MF00052808
2/16/1990	CHECK WESTINGHOUSE	(3,682)	-	(3,682)	-	-	23,992	MF00023121	MF00023121
4/19/1990	CHECK SEAGULL	(4,001)	-	(4,001)	-	-	19,991	MF00031063	MF00031063
6/25/1990	CHECK SUN MICROSYSTEMS	(4,228)	-	(4,228)	-	-	15,763	MF00038707	MF00038707
8/28/1990	CHECK IMMUNEX	(3,728)	-	(3,728)	-	-	12,035	MF00035709	MF00035709
10/24/1990	TRANS FROM 10024910 (100249)	239,439 ^(h)	-	-	100,000	-	112,035	MF00027903	MF00027903
10/25/1990	TRANS TO IRA (1B0035)	(239,439) ^(h)	-	-	-	(112,035)	-	MF00027903	MF00027903
10/29/1990	CHECK CBI INDUSTRIES	(3,965)	-	(3,965)	-	-	(3,965)	MF00027903	MF00027903
1/9/1991	CHECK NBD BANCORP	(4,241)	-	(4,241)	-	-	(8,205)	MF00494575	MF00494575
3/12/1991	CHECK ATLANTIC RICHFIELD	(2,810)	-	(2,810)	-	-	(11,016)	MF00540998	MF00540998
5/13/1991	CHECK XOMA	(3,496)	-	(3,496)	-	-	(14,511)	MF00487119	MF00487119
7/11/1991	CHECK HEALTH SOUTH	(3,230)	-	(3,230)	-	-	(17,741)	MF00483467	MF00483467
7/22/1991	CHECK LIBERTY NATL	(361)	-	(361)	-	-	(18,102)	MF00483467	MF00483467
8/2/1991	CHECK HEALTH SOUTH	(3,230)	-	(3,230)	-	-	(21,332)	MF00481416	MF00481416
9/5/1991	CHECK THERMO	(2,993)	-	(2,993)	-	-	(24,325)	MF00479328	MF00479328
9/19/1991	CANCEL CHECK A/O 07/11/91	3,230	-	3,230	-	-	(21,095)	MF00479328	MF00479328
11/13/1991	CHECK CHAMBERS	(3,474)	-	(3,474)	-	-	(24,569)	MF00475095	MF00475095
12/27/1991	CHECK PHL CORP	(2,451)	-	(2,451)	-	-	(27,020)	MF00472953	MF00472953
3/5/1992	CHECK LIEBERT	(3,969)	-	(3,969)	-	-	(30,989)	MF00467120	MF00467120
4/28/1992	CHECK FLEET NORSTAR	(2,606)	-	(2,606)	-	-	(33,595)	MF00464894	MF00464894
6/16/1992	CHECK PEP BOYS	(2,628)	-	(2,628)	-	-	(36,223)	MF00460643	MF00460643
8/21/1992	CHECK HOME DEPOT	(3,929)	-	(3,929)	-	-	(40,152)	MF00456683	MF00456683
10/6/1992	CHECK TIME WARNER	(2,629)	-	(2,629)	-	-	(42,781)	MF00452285	MF00452285
11/12/1992	CHECK AL LABS	(1,097)	-	(1,097)	-	-	(43,878)	MF00450108	MF00450108
1/6/1993	CHECK STATE STREET	(2,678)	-	(2,678)	-	-	(46,556)	MF00435981	MF00435981
2/18/1993	CHECK AMERICAN BRANDS	(2,191)	-	(2,191)	-	-	(48,747)	MF00430580	MF00430580
3/17/1993	CHECK MBNA	(2,002)	-	(2,002)	-	-	(50,750)	MF00425583	MF00425583
5/20/1993	CHECK DSC CONIM	(3,471)	-	(3,471)	-	-	(54,220)	MF00416432	MF00416432
6/28/1993	CHECK SOUTHWESTERN BELL	(1,886)	-	(1,886)	-	-	(56,106)	MF00403924	MF00403924
8/23/1993	CHECK ANADARKO	(3,470)	-	(3,470)	-	-	(59,576)	MF00381092	MF00381092
9/28/1993	CHECK ENRON	(1,749)	-	(1,749)	-	-	(61,325)	MF00355559	MF00355559
11/4/1993	CHECK SNAPPLE	(1,635)	-	(1,635)	-	-	(62,961)	MF00332015	MF00332015
12/14/1993	CHECK HUFFY	(2,817)	-	(2,817)	-	-	(65,778)	MF00341968	MF00341968
2/8/1994	CHECK AMERITECH	(1,262)	-	(1,262)	-	-	(67,039)	MF00305897	MF00305897
4/15/1994	CHECK COMCAST	(3,516)	-	(3,516)	-	-	(70,555)	MF00284428	MF00284428
5/19/1994	CHECK AUTOZONE	(626)	-	(626)	-	-	(71,181)	MF00272904	MF00272904
6/22/1994	CHECK GEN ELECTRIC	(1,137)	-	(1,137)	-	-	(72,318)	MF00231680	MF00231680
8/11/1994	CHECK GEN MOTORS	(2,454)	-	(2,454)	-	-	(74,772)	MF00321092	MF00321092
9/19/1994	CHECK CATERPILLAR	(1,016)	-	(1,016)	-	-	(75,788)	MF00258449	MF00258449
11/14/1994	CHECK HUDSON FOODS	(2,271)	-	(2,271)	-	-	(78,059)	MF00318220	MF00318220

Exhibit 4B – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0034

BLMIS ACCOUNT NO. 1B0034 (FORMERLY 100253) - NORMAN J BLUM

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ⁽¹⁾	Withdrawals ⁽²⁾	Transfers In ⁽⁴⁾	Transfers Out ⁽⁷⁾	Balance	BLMIS SOURCE DOCUMENT: Beg Dates	End Dates
12/14/1994	CHECK AUTO DESK	(1,134)	-	(1,134)	-	-	(79,193)	MF00237866	MF00237866
2/7/1995	CHECK PACIFIC	(1,387)	-	(1,387)	-	-	(80,580)	MF00200511	MF00200511
3/14/1995	CHECK ALUMINUM	(1,267)	-	(1,267)	-	-	(81,847)	MF00218006	MF00218006
5/15/1995	CHECK HOME DEPOT	(3,525)	-	(3,525)	-	-	(85,372)	MF00166249	MF00166249
6/16/1995	CHECK MICRON	(639)	-	(639)	-	-	(86,011)	MF00161607	MF00161607
7/27/1995	CHECK KULICK & SOFFA	(2,804)	-	(2,804)	-	-	(88,815)	MF00213501	MF00213501
9/13/1995	CHECK TEXAS INSTRUMENT	(890)	-	(890)	-	-	(89,705)	MF00113647	MF00113647
10/18/1995	CHECK SAFEGUARD	(1,134)	-	(1,134)	-	-	(90,839)	MF00114027	MF00114027
11/15/1995	CHECK APPLIED MATERIALS	(1,266)	-	(1,266)	-	-	(92,105)	MF00108001	MF00108001
1/4/1996	CHECK DEERE & CO	(1,143)	-	(1,143)	-	-	(93,248)	MDPTPP00130040	MDPTPP00130041
2/12/1996	CHECK FED NAT'L MORTGAGE	(1,404)	-	(1,404)	-	-	(94,652)	MDPTPP00130042	MDPTPP00130043
4/8/1996	CHECK GEN MOTORS CORP	(2,292)	-	(2,292)	-	-	(96,944)	MDPTPP00130047	MDPTPP00130048
5/23/1996	CHECK CENTOCOR	(1,898)	-	(1,898)	-	-	(98,842)	MDPTPP00130049	MDPTPP00130050
6/26/1996	CHECK COCA COLA	(1,910)	-	(1,910)	-	-	(100,752)	MDPTPP00130051	MDPTPP00130052
7/30/1996	CHECK CHRYSLER CORP	(887)	-	(887)	-	-	(101,639)	MDPTPP00130053	MDPTPP00130054
9/5/1996	CHECK SAFEGUARD	(1,918)	-	(1,918)	-	-	(103,557)	MDPTPP00130057	MDPTPP00130058
10/7/1996	CHECK HERSHEY FOODS	(1,23)	-	(1,23)	-	-	(103,679)	MDPTPP00130059	MDPTPP00130060
10/16/1996	CHECK JONES APPAREL	(1,146)	-	(1,146)	-	-	(104,825)	MDPTPP00130059	MDPTPP00130060
11/12/1996	CHECK NEWBRIDGE NETWORKS	(1,408)	-	(1,408)	-	-	(106,233)	MDPTPP00130061	MDPTPP00130062
12/17/1996	CHECK FIRST USA	(1,156)	-	(1,156)	-	-	(107,389)	MDPTPP00130063	MDPTPP00130064
2/10/1997	CHECK AT&T	(1,272)	-	(1,272)	-	-	(108,661)	MDPTPP00130067	MDPTPP00130068
3/18/1997	CHECK BRISTOL MYERS	(1,401)	-	(1,401)	-	-	(110,062)	MDPTPP00130069	MDPTPP00130070
4/21/1997	CHECK BORDERS GROUP INC	(1,158)	-	(1,158)	-	-	(111,220)	MDPTPP00130071	MDPTPP00130073
5/30/1997	CHECK SYSTEMS & COMPUTERS	(1,605)	-	(1,605)	-	-	(112,826)	MDPTPP00130074	MDPTPP00130075
6/25/1997	CHECK	(102,724)	-	(102,724)	-	-	(215,549)	MDPTPP00130076	MDPTPP00130077
6/30/1997	CHECK RETURNED	102,723	-	102,723	-	-	(112,826)	MDPTPP00130076	MDPTPP00130077
7/3/1997	CHECK BOEING	(1,413)	-	(1,413)	-	-	(114,239)	MDPTPP00130078	MDPTPP00130079
8/7/1997	TRANS TO 1B020130 (1B0201)	(103,186) ⁽³⁾	-	-	-	-	(114,239)	MDPTPP00130080	MDPTPP00130081
Total:			\$ 100,000	\$ (202,204)	\$ 100,000	\$ (112,035)	\$ (114,239)		

⁽¹⁾ On October 24, 1990, there were two inter-account transfers from BLMIS Account 100249 into BLMIS Accounts 100288 and 1B0034 in equal amounts of \$239,439, as reflected on the Customer Statements. As of that date, BLMIS Account 100249 had only \$200,000 of principal available that could be transferred. At the direction of Trustee's counsel, I divided that principal amount equally between both accounts. Applying that methodology, BLMIS Accounts 100288 and 1B0034 were each credited with \$100,000 of principal. The remaining balance of these reported inter-account transfers constituted fictitious profits.

⁽²⁾ Although BLMIS Customer Statements reflect that a larger transfer was made out of the account on this date, a portion of the "transferred" funds consisted of fictitious profits which were never achieved and thus could not have been transferred. Accordingly, only the principal remaining in the account was transferred out of the account on this date.

⁽³⁾ Although BLMIS Customer Statements reflect that funds were transferred out of this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred out of the account on this date. Accordingly, the account balance has remained unchanged.

⁽⁴⁾ The one cash deposit was reflected on the Customer Statement with a transaction code of "JRNL."

⁽⁵⁾ The 74 cash withdrawals were reflected on the Customer Statements with a transaction code as follows: (i) one cash withdrawal was identified with a transaction code of "CW," and (ii) 73 cash withdrawals were identified with a transaction code of "PW."

⁽⁶⁾ The one inter-account transfer into BLMIS Account 1B0034 was reflected on the Customer Statement with a transaction code of "CA."

⁽⁷⁾ The two inter-account transfers out of BLMIS Account 1B0034 were reflected on the Customer Statements with a transaction code of "CW."

⁽⁸⁾ I updated the amount of the October 12, 1988 cash withdrawal transaction as reflected on Exhibit 4B, which was illegible on the Customer Statement maintained on microfilm, from \$3,868 to \$3,968. Therefore, the principal available in BLMIS Account 1B0034 as of October 25, 1990 decreased from \$112,135 to \$112,035. As a result: (i) BLMIS Account 1B0035 was credited with only \$112,035 of principal on October 25, 1990 (see Exhibits 4B and 4C); and (ii) the Blum Account was credited with only \$112,035 of principal on July 25, 1997 (see Exhibits 4C and 4I). Consequently, the principal balance for the Blum Account decreased from (\$182,096) to (\$182,196). At the direction of Trustee's counsel, the Trustee will not adjust the amount that he is seeking in this litigation. (See my Expert Report regarding the Second Supplemental Analysis of the Profit Withdrawal Transactions, dated June 3, 2016, No. 08-01789 (SMB) at n. 13 and Exhibit 21.)

Exhibit 4C

Exhibit 4C – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0035

BLMIS ACCOUNT NO. 1B0035 (FORMERLY 110105) - NTC & CO. FBO NORMAN J BLUM FTC ACCT #954744 IRA

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits	Withdrawals	Transfers In ⁽¹⁾	Transfers Out ⁽⁴⁾	Balance	BLMIS SOURCE DOCUMENT: Beg Bates	End Bates
10/25/1990	TRANS FROM N BLUM (1B0034)	239,439 ⁽¹⁾	-	-	112,035 ⁽³⁾	-	112,035	MF00029549	MF00029549
7/25/1997	TRANS TO 1B019030 (1B0190)	(674,462) ⁽²⁾	-	-	-	(112,035)	-	MDPTTP00130125	MDPTTP00130126
		Total:	\$ -	\$ -	\$ 112,035	\$ (112,035)	\$ -		

⁽¹⁾ Although BLMIS Customer Statements reflect that a larger transfer was made into the account on this date, a portion of the "transferred" funds consisted of fictitious profits which were never achieved and thus could not have been transferred. Accordingly, only the principal remaining in the originating account was transferred into this account on this date.

⁽²⁾ Although BLMIS Customer Statements reflect that a larger transfer was made out of the account on this date, a portion of the "transferred" funds consisted of fictitious profits which were never achieved and thus could not have been transferred. Accordingly, only the principal remaining in the account was transferred out of the account on this date.

⁽³⁾ The one inter-account transfer into BLMIS Account 1B0035 was reflected on the Customer Statement with a transaction code of "CA."

⁽⁴⁾ The one inter-account transfer out of BLMIS Account 1B0035 was reflected on the Customer Statement with a transaction code of "CW."

⁽⁵⁾ I updated the amount of the October 12, 1988 cash withdrawal transaction as reflected on Exhibit 4B, which was illegible on the Customer Statement maintained on microfilm, from \$3,868 to \$3,968. Therefore, the principal available in BLMIS Account 1B0034 as of October 25, 1990 decreased from \$112,135 to \$112,035. As a result: (i) BLMIS Account 1B0035 was credited with only \$112,035 of principal on October 25, 1990 (see Exhibits 4B and 4C); and (ii) the Blum Account was credited with only \$112,035 of principal on July 25, 1997 (see Exhibits 4C and 4I). Consequently, the principal balance for the Blum Account decreased from (\$182,096) to (\$182,196). At the direction of Trustee's counsel, the Trustee will not adjust the amount that he is seeking in this litigation~~See~~ my Expert Report regarding the Second Supplemental Analysis of the Profit Withdrawal Transactions, dated June 3, 2016, No. 08-01789 (SMB) at n. 13 and Exhibit 21.)

Exhibit 4D

Exhibit 4D – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0033

BLMIS ACCOUNT NO. 1B0033 (FORMERLY 100220) - NORMAN BLUM JOEL BLUM SUCCESSOR CO-TRUSTEES

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ⁽¹⁾	Withdrawals ⁽¹⁾	Transfers In	Transfers Out ⁽⁴⁾	Balance	Reg Bates	End Bates
PRINCIPAL CREDIT MARCH 1981									
3/31/1981	CHECK	250,000 ⁽¹⁾	250,000	-	-	-	250,000	MF00095506	MF00095506
4/15/1981	CHECK	(5,618)	-	(5,618)	-	-	244,382	MF00095962	MF00095962
5/7/1981	CHECK	(3,757)	-	(3,757)	-	-	240,625	MF00096562	MF00096562
6/15/1981	CHECK	(7,450)	-	(7,450)	-	-	233,174	MF00097045	MF00097045
7/16/1981	CHECK	(5,047)	-	(5,047)	-	-	228,127	MF00097554	MF00097554
8/14/1981	CHECK	(7,452)	-	(7,452)	-	-	220,676	MF00055682	MF00055682
9/9/1981	CHECK	(4,416)	-	(4,416)	-	-	216,259	MF00056188	MF00056188
10/5/1981	CHECK	(5,589)	-	(5,589)	-	-	210,670	MF00079306	MF00079306
11/9/1981	CHECK	(5,047)	-	(5,047)	-	-	205,623	MF00079839	MF00079839
12/1/1981	CHECK	(7,446)	-	(7,446)	-	-	198,177	MF00080410	MF00080410
12/18/1981	CHECK	(3,790)	-	(3,790)	-	-	194,387	MF00080410	MF00080410
2/3/1982	CHECK	(7,446)	-	(7,446)	-	-	186,941	MF00081465	MF00081465
2/24/1982	CHECK	(5,054)	-	(5,054)	-	-	181,887	MF00081465	MF00081465
4/8/1982	CHECK	(7,443)	-	(7,443)	-	-	174,444	MF00146733	MF00146733
4/25/1982	CHECK	(5,057)	-	(5,057)	-	-	169,387	MF00146733	MF00146733
5/27/1982	CHECK	(6,512)	-	(6,512)	-	-	162,875	MF00147298	MF00147298
6/10/1982	CHECK	(3,793)	-	(3,793)	-	-	159,082	MF00147839	MF00147839
7/27/1982	CHECK	(7,440)	-	(7,440)	-	-	151,642	MF00148400	MF00148400
8/12/1982	CHECK	(5,056)	-	(5,056)	-	-	146,586	MF00148947	MF00148947
9/15/1982	CHECK	(5,582)	-	(5,582)	-	-	141,004	MF00361012	MF00361012
9/28/1982	CHECK	(4,423)	-	(4,423)	-	-	136,581	MF00361012	MF00361012
11/12/1982	CHECK	(7,445)	-	(7,445)	-	-	129,136	MF00362029	MF00362029
11/29/1982	CHECK	(5,048)	-	(5,048)	-	-	124,087	MF00362029	MF00362029
1/17/1983	CHECK	(7,454)	-	(7,454)	-	-	116,634	MF00364981	MF00364981
2/3/1983	CHECK	(5,048)	-	(5,048)	-	-	111,586	MF00365540	MF00365540
3/16/1983	CHECK	(7,451)	-	(7,451)	-	-	104,135	MF00366104	MF00366104
4/16/1983	CHECK	(5,045)	-	(5,045)	-	-	99,090	MF00366711	MF00366711
4/14/1983	CHECK	100,000	100,000	-	-	-	199,090	MF00366711	MF00366711
5/10/1983	CHECK	(6,521)	-	(6,521)	-	-	192,569	MF00367267	MF00367267
6/7/1983	CHECK	(5,045)	-	(5,045)	-	-	187,524	MF00367837	MF00367837
6/14/1983	CHECK	(3,749)	-	(3,749)	-	-	183,776	MF00367837	MF00367837
7/13/1983	CHECK	(7,456)	-	(7,456)	-	-	176,320	MF00368420	MF00368420
8/8/1983	CHECK	(5,036)	-	(5,036)	-	-	171,284	MF00368961	MF00368961
8/12/1983	CHECK	(4,954)	-	(4,954)	-	-	166,329	MF00368960	MF00368961
8/29/1983	CHECK	(5,631)	-	(5,631)	-	-	160,698	MF00368960	MF00368961
9/13/1983	TRAN TO E CHAIS 1983 TRUST	(550,000)	-	(550,000)	-	-	(389,302)	MF00369531	MF00369532
9/13/1983	TRAN TO M H CHAIS 1983 TRUST	(50,000)	-	(50,000)	-	-	(439,302)	MF00369531	MF00369532
9/13/1983	TRAN TO WM F CHAIS 1983 TRUST	(50,000)	-	(50,000)	-	-	(489,302)	MF00369531	MF00369532
9/15/1983	CANCEL TRANSFER OF 09/13 UT 2 COM 1 & 2 WT EXP 1986	50,000	-	50,000	-	-	(439,302)	MF00369531	MF00369532
9/15/1983	CANCEL TRANSFER OF 09/13 UT 2 COM 1 & 2 WT EXP 1986	50,000	-	50,000	-	-	(389,302)	MF00369531	MF00369532
9/15/1983	CANCEL TRANSFER OF 09/13 UT 2 COM 1 & 2 WT EXP 1986	550,000	-	550,000	-	-	160,698	MF00369531	MF00369532
9/22/1983	CHECK	(3,778)	-	(3,778)	-	-	156,920	MF00369531	MF00369532
10/18/1983	CHECK	(4,953)	-	(4,953)	-	-	151,968	MF00145490	MF00145490
11/7/1983	CHECK	(7,511)	-	(7,511)	-	-	144,457	MF00146050	MF00146051
11/29/1983	CHECK	(5,035)	-	(5,035)	-	-	139,422	MF00146050	MF00146051
12/27/1983	CHECK	(3,715)	-	(3,715)	-	-	135,707	MF00358010	MF00358010
2/6/1984	CHECK	(5,632)	-	(5,632)	-	-	130,076	MF00358010	MF00358010
2/14/1984	CHECK	(4,959)	-	(4,959)	-	-	125,117	MF00359143	MF00359144
2/28/1984	CHECK	(5,032)	-	(5,032)	-	-	120,085	MF00359143	MF00359144
3/22/1984	CHECK	(7,512)	-	(7,512)	-	-	112,573	MF00359143	MF00359144
		(3,688)	-	(3,688)	-	-	108,885	MF00359743	MF00359743

Exhibit 4D – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0033

BLMIS ACCOUNT NO. 1B0033 (FORMERLY 100220) – NORMAN BLUM JOEL BLUM SUCCESSOR CO-TRUSTEES

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ^[4]	Withdrawals ^[5]	Transfers In	Transfers Out ^[6]	Balance	BLMISSOURCE DOCUMENT: Beg Bates	End Bates
4/24/1984	GULF UTD	(5,075)	-	(5,075)	-	-	103,810	MF00360322	MF00360323
4/25/1984	CHECK HOME CENTERS	(5,633)	-	(5,633)	-	-	98,178	MF00360322	MF00360323
5/23/1984	CHECK ROCKWELL INTL	(4,908)	-	(4,908)	-	-	93,270	MF00149399	MF00149399
6/15/1984	CHECK WASH NATL	(6,577)	-	(6,577)	-	-	86,693	MF00149978	MF00149978
6/20/1984	CHECK CARTER HAWLEY	(5,075)	-	(5,075)	-	-	81,618	MF00149978	MF00149978
7/25/1984	TRANS TO ROSLYN BLUM (1B0036)	(98,236) ^[2]	-	-	-	(81,618)	-	MF00150572	MF00150572
8/2/1984	CHECK PITNEY BOWES	(4,906)	-	(4,906)	-	-	(4,906)	MF00151163	MF00151163
8/23/1984	CHECK SUN CO	(12,590)	-	(12,590)	-	-	(17,496)	MF00151163	MF00151163
10/24/1984	CHECK 10/22	(9,428)	-	(9,428)	-	-	(26,924)	MF00363174	MF00363174
12/18/1984	CHECK TRW INC	(12,590)	-	(12,590)	-	-	(39,513)	MF00364383	MF00364383
2/6/1985	CHECK GENL GROWTH PROP	(9,442)	-	(9,442)	-	-	(48,956)	MF00371552	MF00371552
4/10/1985	CHECK TRW	(11,010)	-	(11,010)	-	-	(59,965)	MF00372461	MF00372461
6/10/1985	CHECK KINDER CARE	(12,582)	-	(12,582)	-	-	(72,547)	MF00156929	MF00156929
7/29/1985	CHECK LEAR SIEGLER	(9,441)	-	(9,441)	-	-	(81,988)	MF00157574	MF00157574
10/8/1985	CHECK SOUTHWEST AIR	(12,544)	-	(12,544)	-	-	(94,532)	MF00159497	MF00159497
11/25/1985	CHECK BEATRICE	(9,442)	-	(9,442)	-	-	(103,974)	MF00160173	MF00160173
1/10/1986	CHECK INTL LEASE	(7,864)	-	(7,864)	-	-	(111,838)	MF00098146	MF00098146
3/10/1986	CHECK AMERICAN GENERAL	(12,588)	-	(12,588)	-	-	(124,426)	MF00099592	MF00099592
5/15/1986	CHECK SELLER GLOBE	(12,590)	-	(12,590)	-	-	(137,015)	MF00073369	MF00073369
7/22/1986	CHECK BELL & HOWELL	(12,592)	-	(12,592)	-	-	(149,607)	MF00074822	MF00074822
9/10/1986	CHECK TOTAL PETE	(9,436)	-	(9,436)	-	-	(159,043)	MF00064820	MF00064820
10/31/1986	CHECK AMERICAN INTL	(12,583)	-	(12,583)	-	-	(171,625)	MF00077036	MF00077036
11/12/1986	CHECK	100,000	100,000	-	-	-	(71,625)	MF00077749	MF00077749
1/12/1987	CHECK INTL TECHNOLOGY CORP	(9,443)	-	(9,443)	-	-	(81,068)	MF00057196	MF00057196
1/15/1987	CHECK PAINE WEBBER	(3,995)	-	(3,995)	-	-	(85,063)	MF00057196	MF00057196
3/4/1987	CHECK AMERICAN GENERAL	(8,028)	-	(8,028)	-	-	(93,091)	MF00058297	MF00058297
3/27/1987	CHECK ATLANTIC RICH	(3,755)	-	(3,755)	-	-	(96,846)	MF00058297	MF00058297
5/5/1987	CHECK INTL LEASE FIN	(7,546)	-	(7,546)	-	-	(104,393)	MF00101866	MF00101866
5/20/1987	CHECK GENCORP	(3,724)	-	(3,724)	-	-	(108,116)	MF00101866	MF00101866
7/14/1987	CHECK MONARCH CORP	(10,066)	-	(10,066)	-	-	(118,182)	MF00059131	MF00059131
7/29/1987	CHECK BRISTOL	(3,743)	-	(3,743)	-	-	(121,925)	MF00059131	MF00059131
8/24/1987	CHECK	200,000	200,000	-	-	-	78,075	MF00060832	MF00060832
9/11/1987	CHECK HOME DEPOT	(10,647)	-	(10,647)	-	-	67,428	MF00061112	MF00061112
9/24/1987	CHECK ATLANTIC RICHFIELD	(3,029)	-	(3,029)	-	-	64,399	MF00061112	MF00061112
11/9/1987	CHECK FLEXI VAN CORP RIGHT	(7,548)	-	(7,548)	-	-	56,851	MF00062943	MF00062943
11/23/1987	CHECK ALCO	(9,391)	-	(9,391)	-	-	47,460	MF00062943	MF00062943
11/27/1987	CHECK HEGHINGER	(4,001)	-	(4,001)	-	-	43,459	MF00062943	MF00062943
1/27/1988	CHECK SUN & CO	(8,546)	-	(8,546)	-	-	34,913	MF00538967	MF00538967
2/9/1988	CHECK INTL TECH	(13,153)	-	(13,153)	-	-	21,760	MF00540025	MF00540025
4/6/1988	CHECK NOVA PHARMACEUTICAL	(8,052)	-	(8,052)	-	-	13,708	MF00538535	MF00538535
4/19/1988	CHECK AMERICAN BRANDS	(14,896)	-	(14,896)	-	-	(1,188)	MF00538535	MF00538535
5/23/1988	CHECK PETRIE STORES	(5,635)	-	(5,635)	-	-	(6,823)	MF00535055	MF00535055
6/28/1988	CHECK FACET ENT	(13,179)	-	(13,179)	-	-	(20,002)	MF00536568	MF00536568
7/20/1988	CHECK INTERNORTH	(7,997)	-	(7,997)	-	-	(27,999)	MF00533119	MF00533119
9/20/1988	CHECK DEERE & CO	(13,166)	-	(13,166)	-	-	(41,165)	MF00531060	MF00531060
10/26/1988	CHECK CAPITAL CITIES	(6,390)	-	(6,390)	-	-	(47,555)	MF00531060	MF00531060
11/4/1988	CHECK FIRST FIDELITY	(5,021)	-	(5,021)	-	-	(52,576)	MF00532096	MF00532096
1/10/1989	CHECK CASTLE & COOKE	(12,294)	-	(12,294)	-	-	(64,871)	MF00528717	MF00528717
2/21/1989	CHECK COASTAL CORP	(20,686)	-	(20,686)	-	-	(85,557)	MF00040627	MF00040627
5/2/1989	CHECK HEINZ	(17,569)	-	(17,569)	-	-	(103,125)	MF00041172	MF00041172
5/2/1989	CHECK PFIZER	(22,058)	-	(22,058)	-	-	(125,183)	MF00044678	MF00044678

Exhibit 4D – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0033

BLMIS ACCOUNT NO. 1B0033 (FORMERLY 100220) - NORMAN BLUM JOEL BLUM SUCCESSOR CO-TRUSTEES

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ⁽⁴⁾	Withdrawals ⁽⁵⁾	Transfers In	Transfers Out ⁽⁶⁾	Balance	Reg Bates	End Bates
6/29/1989	CHECK PNC	(23,391)	-	(23,391)	-	-	(148,573)	MF00046643	MF00046643
8/31/1989	CHECK TENAX	(20,670)	-	(20,670)	-	-	(169,243)	MF00048251	MF00048251
10/18/1989	CHECK GATX	(16,516)	-	(16,516)	-	-	(185,759)	MF00051768	MF00051768
12/13/1989	CHECK COLUMBIA PICTURES	(17,595)	-	(17,595)	-	-	(203,354)	MF00052767	MF00052767
2/16/1990	CHECK WESTINGHOUSE	(20,682)	-	(20,682)	-	-	(224,036)	MF00023081	MF00023081
4/19/1990	CHECK SEAGULL	(22,070)	-	(22,070)	-	-	(246,106)	MF00031021	MF00031021
6/25/1990	CHECK SUN MICROSYSTEMS	(23,417)	-	(23,417)	-	-	(269,523)	MF00038666	MF00038666
8/28/1990	CHECK IMMUNEX	(20,655)	-	(20,655)	-	-	(290,178)	MF00035659	MF00035659
10/29/1990	CHECK CBI INDUSTRIES	(22,069)	-	(22,069)	-	-	(312,246)	MF00027850	MF00027850
1/9/1991	CHECK NBD BANCORP	(23,387)	-	(23,387)	-	-	(335,634)	MF00494523	MF00494523
3/12/1991	CHECK ATLANTIC RICHFIELD	(15,513)	-	(15,513)	-	-	(351,146)	MF00540948	MF00540948
5/13/1991	CHECK XOMA	(19,311)	-	(19,311)	-	-	(370,457)	MF00487072	MF00487072
7/11/1991	CHECK HEALTH SOUTH	(18,099)	-	(18,099)	-	-	(388,557)	MF00483417	MF00483417
7/22/1991	CHECK LIBERTY NATL	(2,013)	-	(2,013)	-	-	(390,570)	MF00483417	MF00483417
9/5/1991	CHECK THERMO	(16,546)	-	(16,546)	-	-	(407,116)	MF00479268	MF00479268
11/13/1991	CHECK CHAMBERS	(19,272)	-	(19,272)	-	-	(426,388)	MF00475038	MF00475038
12/27/1991	CHECK PHIL CORP	(13,512)	-	(13,512)	-	-	(439,900)	MF00472894	MF00472894
3/5/1992	CHECK LIEBERT	(22,025)	-	(22,025)	-	-	(461,925)	MF00467062	MF00467062
4/28/1992	CHECK FLEET NORSTAR	(14,464)	-	(14,464)	-	-	(476,388)	MF00464833	MF00464833
6/16/1992	CHECK PER BOYS	(14,599)	-	(14,599)	-	-	(490,987)	MF00460642	MF00460642
8/21/1992	CHECK HOME DEPOT	(22,060)	-	(22,060)	-	-	(513,047)	MF00456682	MF00456682
10/6/1992	CHECK TIME WARNER	(14,512)	-	(14,512)	-	-	(527,559)	MF00452284	MF00452284
11/12/1992	CHECK AL LABS	(6,041)	-	(6,041)	-	-	(533,600)	MF00450107	MF00450107
1/6/1993	CHECK STATE STREET	(15,548)	-	(15,548)	-	-	(549,148)	MF00435980	MF00435980
2/18/1993	CHECK AMERICAN BRANDS	(12,092)	-	(12,092)	-	-	(561,240)	MF00430579	MF00430579
3/17/1993	CHECK MBNA	(11,062)	-	(11,062)	-	-	(572,302)	MF00425582	MF00425582
5/20/1993	CHECK DSC COMM	(19,344)	-	(19,344)	-	-	(591,646)	MF00416431	MF00416431
6/28/1993	CHECK SOUTHWESTERN BELL	(10,366)	-	(10,366)	-	-	(602,012)	MF00403923	MF00403923
8/23/1993	CHECK ANADARKO	(19,320)	-	(19,320)	-	-	(621,332)	MF00381091	MF00381091
9/28/1993	CHECK ENRON	(9,686)	-	(9,686)	-	-	(631,018)	MF00355558	MF00355558
11/4/1993	CHECK SNAPPLE	(8,993)	-	(8,993)	-	-	(640,012)	MF00332014	MF00332014
12/14/1993	CHECK HUFFY	(15,555)	-	(15,555)	-	-	(655,567)	MF00341967	MF00341967
2/8/1994	CHECK AMERITECH	(6,923)	-	(6,923)	-	-	(662,490)	MF00305896	MF00305896
4/15/1994	CHECK COMCAST	(19,366)	-	(19,366)	-	-	(681,856)	MF00284427	MF00284427
5/19/1994	CHECK AUTOZONE	(3,462)	-	(3,462)	-	-	(685,317)	MF00272903	MF00272903
6/22/1994	CHECK GEN ELECTRIC	(6,240)	-	(6,240)	-	-	(691,557)	MF00231679	MF00231679
8/11/1994	CHECK GEN MOTORS	(13,528)	-	(13,528)	-	-	(705,085)	MF00321091	MF00321091
9/19/1994	CHECK CATERPILLAR	(7,647)	-	(7,647)	-	-	(712,733)	MF00258448	MF00258448
10/27/1994	CHECK K MART	(4,867)	-	(4,867)	-	-	(717,593)	MF00278643	MF00278643
11/25/1994	CHECK CBS INC	(10,422)	-	(10,422)	-	-	(728,021)	MF00318219	MF00318219
2/7/1995	CHECK PACIFIC	(6,943)	-	(6,943)	-	-	(734,964)	MF00200510	MF00200510
3/14/1995	CHECK ALUMINUM	(6,309)	-	(6,309)	-	-	(741,273)	MF00218005	MF00218005
5/15/1995	CHECK HOME DEPOT	(25,232)	-	(25,232)	-	-	(766,506)	MF00166248	MF00166248
6/16/1995	CHECK MICRON	(4,213)	-	(4,213)	-	-	(770,718)	MF00161606	MF00161606
7/27/1995	CHECK KULICK & SOFFA	(14,688)	-	(14,688)	-	-	(785,406)	MF00213500	MF00213500
9/13/1995	CHECK TEXAS INSTRUMENT	(4,906)	-	(4,906)	-	-	(790,313)	MF00113646	MF00113646
10/18/1995	CHECK SAFEGUARD	(7,720)	-	(7,720)	-	-	(798,033)	MF00114026	MF00114026
11/15/1995	CHECK APPLIED MATERIALS	(7,020)	-	(7,020)	-	-	(805,053)	MF00108000	MF00108000
2/12/1996	CHECK FED NATL MORTGAGE	(7,731)	-	(7,731)	-	-	(812,784)	MDPTPP00129995	MDPTPP00129997
4/8/1996	CHECK GEN MOTORS CORP	(12,771)	-	(12,771)	-	-	(825,555)	MDPTPP00130001	MDPTPP00130002
5/23/1996	CHECK CENTOCOR	(10,641)	-	(10,641)	-	-	(836,196)	MDPTPP00130003	MDPTPP00130004

Exhibit 4D – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0033

BLMIS ACCOUNT NO. 1B0033 (FORMERLY 100220) – NORMAN BLUM JOEL BLUM SUCCESSOR CO-TRUSTEES

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ⁽¹⁾	Withdrawals ⁽²⁾	Transfers In	Transfers Out ⁽⁴⁾	Balance	BLMIS SOURCE DOCUMENT: Beg Dates	End Dates
6/26/1996	CHECK COCA COLA	(10,655)	-	(10,655)	-	-	(846,851)	MDPTPP00130005	MDPTPP00130006
7/30/1996	CHECK CHRYSLER CORP	(4,980)	-	(4,980)	-	-	(851,831)	MDPTPP00130007	MDPTPP00130008
9/5/1996	CHECK SAFEGUARD	(10,686)	-	(10,686)	-	-	(862,517)	MDPTPP00130011	MDPTPP00130012
10/7/1996	CHECK HERSHEY FOODS	(718)	-	(718)	-	-	(863,234)	MDPTPP00130013	MDPTPP00130015
10/16/1996	CHECK JONES APPAREL	(6,410)	-	(6,410)	-	-	(869,644)	MDPTPP00130013	MDPTPP00130015
11/12/1996	CHECK NEWBRIDGE NETWORKS	(7,837)	-	(7,837)	-	-	(877,481)	MDPTPP00130016	MDPTPP00130017
12/17/1996	CHECK TRAVELERS	(3,569)	-	(3,569)	-	-	(881,049)	MDPTPP00130019	MDPTPP00130023
2/19/1997	CHECK DEAN WITTER	(11,403)	-	(11,403)	-	-	(892,452)	MDPTPP00130022	MDPTPP00130023
3/26/1997	CHECK NATIONS BANK	(6,454)	-	(6,454)	-	-	(898,906)	MDPTPP00130024	MDPTPP00130025
5/2/1997	CHECK PHILIP MORRIS	(6,463)	-	(6,463)	-	-	(905,369)	MDPTPP00130028	MDPTPP00130029
6/6/1997	CHECK COLGATE	(8,630)	-	(8,630)	-	-	(913,998)	MDPTPP00130030	MDPTPP00130031
7/8/1997	CHECK MOBIL CORP	(6,484)	-	(6,484)	-	-	(920,482)	MDPTPP00130032	MDPTPP00130033
7/8/1997	TRANS TO 1B018930 (1B0189)	(577,725) ⁽³⁾	-	-	-	-	(920,482)	MDPTPP00130032	MDPTPP00130033
	Total:	\$ 650,000	\$ (1,488,864)	\$ -	\$ -	\$ (81,618)	\$ (920,482)		

⁽¹⁾ Exhibit 4D sets forth a cash flow forensic analysis of the specified account(s) from March 1981 up to December 11, 2008, as applicable. Although records of BLMIS Customer Statements exist back to November 1978, the attached cash flow analysis provides the account holder(s) with a presumption that the cash and historical cost of the securities reported held in the account(s) as of March 31, 1981 were principal and did not include any fictitious profits. See Exhibit 5 for a copy of the March 1981 Customer Statement for BLMIS Account 1B0033 which demonstrates the amount granted as the principal credit as of April 1, 1981 for BLMIS Account 1B0033. BLMIS Account 1B0033 was known as BLMIS Account 100218 at this time. The amount of principal credit granted to BLMIS Account 1B0033 is calculated using the following formula: [New Balance] + [Value of Long Security Positions] - [Value of Short Security Positions]. Based on the March 1981 Customer Statement for BLMIS Account 1B0033 the calculation is as follows: [259,375.14 + 249,982.75 - 259,357.89 = 250,000.00].

⁽²⁾ Although BLMIS Customer Statements reflect that a larger transfer was made out of the account on this date, a portion of the "transferred" funds consisted of fictitious profits which were never achieved and thus could not have been transferred. Accordingly, only the principal remaining in the account was transferred out of the account on this date.

⁽³⁾ Although BLMIS Customer Statements reflect that funds were transferred out of this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred out of the account on this date. Accordingly, the account balance has remained unchanged.

⁽⁴⁾ The three cash deposits were reflected on the Customer Statements with a transaction code of "CA."

⁽⁵⁾ The 154 cash withdrawals were reflected on the Customer Statements with a transaction code as follows: (i) 138 cash withdrawals were identified with a transaction code of "PW;" and (ii) 16 cash withdrawals were identified with a transaction code of "PYMT."

⁽⁶⁾ The two inter-account transfers out of BLMIS Account 1B0033 were reflected on the Customer Statements with a transaction code of "CV."

Exhibit 4E

Exhibit 4E – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0036

BLMIS ACCOUNT NO. 1B0036 (FORMERLY 100242) - THE ESTATE OF ROSVLYN BLUM APT 207 WEST

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ^[3]	Withdrawals ^[4]	Transfers In ^[5]	Transfers Out ^[6]	Balance	BLMIS SOURCE DOCUMENT: Beg Dates	End Dates
7/25/1984	TRANS FROM M BLUM (1B0033)	98,236	-	-	81,618	-	81,618	MF00150595	MF00150595
10/10/1984	CHECK TIME INC	(4,909)	-	(4,909)	-	-	76,709	MF00363200	MF00363200
11/28/1984	CHECK GENERAL GROWTH	(3,678)	-	(3,678)	-	-	73,031	MF00363832	MF00363832
1/24/1985	CHECK WASHINGTON NATIONAL	(4,303)	-	(4,303)	-	-	68,728	MF00370704	MF00370704
4/9/1985	CHECK MACMILLAN	(4,891)	-	(4,891)	-	-	63,836	MF00372484	MF00372484
5/29/1985	CHECK ASSOCIATED DRY GOODS	(4,299)	-	(4,299)	-	-	59,538	MF00373093	MF00373093
7/31/1985	CHECK INTL HARVESTER	(4,913)	-	(4,913)	-	-	54,625	MF00157599	MF00157599
10/9/1985	CHECK SUN CO	(4,912)	-	(4,912)	-	-	49,713	MF00159521	MF00159521
12/9/1985	CHECK ROCKWELL	(4,294)	-	(4,294)	-	-	45,419	MF00160849	MF00160849
2/10/1986	CHECK ENERGY FACTORS INC	(4,907)	-	(4,907)	-	-	40,512	MF00098846	MF00098846
4/10/1986	CHECK WOOLWORTH	(4,288)	-	(4,288)	-	-	36,224	MF00100383	MF00100383
6/4/1986	CHECK NEWORLD	(4,303)	-	(4,303)	-	-	31,921	MF00074118	MF00074118
7/30/1986	CHECK BRISTOL MYERS	(4,289)	-	(4,289)	-	-	27,632	MF00074843	MF00074843
9/2/1986	CHECK	100,000	100,000	-	-	-	127,632	MF00064843	MF00064843
10/3/1986	CHECK BELL & HOWELL	(4,911)	-	(4,911)	-	-	122,721	MF00077058	MF00077058
10/22/1986	CHECK PENN WALT CORP	(3,750)	-	(3,750)	-	-	118,971	MF00077058	MF00077058
11/12/1986	CHECK	100,000	100,000	-	-	-	218,971	MF00077770	MF00077770
12/3/1986	CHECK TRIANGLE	(4,909)	-	(4,909)	-	-	214,062	MF00078528	MF00078528
12/22/1986	CHECK TRANSWORTH CORP	(3,745)	-	(3,745)	-	-	210,317	MF00078528	MF00078528
1/23/1987	CHECK WOOLWORTH	(6,938)	-	(6,938)	-	-	203,379	MF00057220	MF00057220
3/3/1987	CHECK BELL & HOWELL	(3,720)	-	(3,720)	-	-	199,659	MF00058320	MF00058320
4/7/1987	CHECK ANHEUSER BUSCH	(7,923)	-	(7,923)	-	-	191,736	MF00101106	MF00101106
4/27/1987	CHECK IMAGINE FILMS	(3,748)	-	(3,748)	-	-	187,988	MF00101106	MF00101106
6/10/1987	CHECK TRANS CO	(8,421)	-	(8,421)	-	-	179,567	MF00102732	MF00102732
7/14/1987	CHECK MONARCH CORP	(4,009)	-	(4,009)	-	-	175,558	MF00059155	MF00059155
8/21/1987	CHECK AGS COMPUTERS	(7,399)	-	(7,399)	-	-	168,159	MF00060857	MF00060857
9/11/1987	CHECK HOME DEPOT	(4,287)	-	(4,287)	-	-	163,872	MF00061136	MF00061136
10/28/1987	CHECK KIDDE INC	(7,899)	-	(7,899)	-	-	155,973	MF00062028	MF00062028
11/23/1987	CHECK ALCC	(3,773)	-	(3,773)	-	-	152,200	MF00062969	MF00062969
1/26/1988	CHECK BRISTOL MYERS	(8,393)	-	(8,393)	-	-	143,808	MF00538993	MF00538993
2/10/1988	CHECK TRW	(4,020)	-	(4,020)	-	-	139,788	MF00540049	MF00540049
3/30/1988	CHECK ADVANCED SYSTEMS	(7,409)	-	(7,409)	-	-	132,379	MF00537283	MF00537283
4/19/1988	CHECK AMERICAN BRANDS	(4,276)	-	(4,276)	-	-	128,104	MF00538560	MF00538560
5/25/1988	CHECK INTERCO	(7,899)	-	(7,899)	-	-	120,205	MF00535082	MF00535082
6/28/1988	CHECK FACET ENT	(3,770)	-	(3,770)	-	-	116,435	MF00536594	MF00536594
8/8/1988	CHECK AMFAC	(8,399)	-	(8,399)	-	-	108,036	MF00534119	MF00534119
9/6/1988	CHECK DEERE & CO	(3,737)	-	(3,737)	-	-	104,299	MF00531087	MF00531087
10/12/1988	CHECK COMPAQ COMPUTERS	(7,936)	-	(7,936)	-	-	96,363	MF00532123	MF00532123
11/4/1988	CHECK CASTLE & COOKE	(3,489)	-	(3,489)	-	-	92,874	MF00528749	MF00528749
12/5/1988	CHECK PNC FINL	(6,321)	-	(6,321)	-	-	86,553	MF00529898	MF00529898
1/10/1989	CHECK COASTAL CORP	(3,736)	-	(3,736)	-	-	82,816	MF00040655	MF00040655
2/3/1989	CHECK GENERAL CINEMA	(7,852)	-	(7,852)	-	-	74,964	MF00041198	MF00041198
2/21/1989	CHECK HEINZ	(3,226)	-	(3,226)	-	-	71,738	MF00041198	MF00041198

Exhibit 4E – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0036

BLMIS ACCOUNT NO. 1B0036 (FORMERLY 100242) - THE ESTATE OF ROSYLN BLUM APT 207 WEST

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ^[3]	Withdrawals ^[4]	Transfers In ^[5]	Transfers Out ^[6]	Balance	BLMIS SOURCE DOCUMENT: Beg Dates	End Dates
4/11/1989	CHECK PHELPS	(7,388)	-	(7,388)	-	-	64,351	MF00043604	MF00043604
5/2/1989	CHECK PFIZER	(3,982)	-	(3,982)	-	-	60,369	MF00044705	MF00044705
6/20/1989	CHECK DURR FILLAUER MED	(7,436)	-	(7,436)	-	-	52,933	MF00046671	MF00046671
6/29/1989	CHECK PNC	(4,241)	-	(4,241)	-	-	48,692	MF00046671	MF00046671
8/18/1989	CHECK INLAND	(7,928)	-	(7,928)	-	-	40,765	MF00048278	MF00048278
9/1/1989	CHECK TENAX	(3,745)	-	(3,745)	-	-	37,019	MF00049600	MF00049600
10/18/1989	CHECK GATX	(2,991)	-	(2,991)	-	-	34,028	MF00051796	MF00051796
10/18/1989	CHECK AMERICAN MAIZE	(8,413)	-	(8,413)	-	-	25,615	MF00051796	MF00051796
12/15/1989	CHECK COLUMBIA PICTURES	(8,388)	-	(8,388)	-	-	17,227	MF00052796	MF00052796
2/16/1990	CHECK WESTINGHOUSE	(11,133)	-	(11,133)	-	-	6,094	MF00023108	MF00023108
4/19/1990	CHECK SEAGULL	(11,926)	-	(11,926)	-	-	(5,832)	MF00031048	MF00031048
6/25/1990	CHECK SUN MICROSYSTEMS	(12,672)	-	(12,672)	-	-	(18,503)	MF00038694	MF00038694
8/28/1990	CHECK IMMUNEX	(11,184)	-	(11,184)	-	-	(29,688)	MF00035693	MF00035693
10/29/1990	CHECK CBI INDUSTRIES	(11,906)	-	(11,906)	-	-	(41,594)	MF00027887	MF00027887
1/9/1991	CHECK NBD BANCORP	(12,647)	-	(12,647)	-	-	(54,241)	MF000494565	MF000494565
3/12/1991	CHECK ATLANTIC RICHFIELD	(8,379)	-	(8,379)	-	-	(62,620)	MF000540989	MF000540989
5/13/1991	CHECK XOMA	(10,419)	-	(10,419)	-	-	(73,039)	MF000487110	MF000487110
7/11/1991	CHECK HEALTH SOUTH	(9,746)	-	(9,746)	-	-	(82,785)	MF000483458	MF000483458
7/22/1991	CHECK LIBERTY NATL	(1,088)	-	(1,088)	-	-	(83,873)	MF000483458	MF000483458
9/5/1991	CHECK THERMO	(8,930)	-	(8,930)	-	-	(92,803)	MF000479318	MF000479318
11/13/1991	CHECK CHAMBERS	(10,422)	-	(10,422)	-	-	(103,226)	MF000475086	MF000475086
12/27/1991	CHECK SULCUS	(7,305)	-	(7,305)	-	-	(110,531)	MF000472943	MF000472943
3/5/1992	CHECK LIEBERT	(11,920)	-	(11,920)	-	-	(122,450)	MF000467112	MF000467112
4/28/1992	CHECK FLEET NORSTAR	(7,831)	-	(7,831)	-	-	(130,281)	MF000464884	MF000464884
6/16/1992	CHECK PEP BOYS	(7,896)	-	(7,896)	-	-	(138,177)	MF000460645	MF000460645
8/21/1992	CHECK HOME DEPOT	(11,884)	-	(11,884)	-	-	(150,061)	MF000456685	MF000456685
10/6/1992	CHECK TIME WARNER	(7,844)	-	(7,844)	-	-	(157,904)	MF000452287	MF000452287
11/12/1992	CHECK AL LABS	(3,265)	-	(3,265)	-	-	(161,170)	MF000450110	MF000450110
1/6/1993	CHECK STATE STREET	(8,398)	-	(8,398)	-	-	(169,568)	MF000435983	MF000435983
2/18/1993	CHECK AMERICAN BRANDS	(6,536)	-	(6,536)	-	-	(176,103)	MF000430582	MF000430582
3/17/1993	CHECK MBNA	(5,980)	-	(5,980)	-	-	(182,083)	MF000425585	MF000425585
5/20/1993	CHECK DSC COMM	(10,424)	-	(10,424)	-	-	(192,508)	MF000416434	MF000416434
6/28/1993	CHECK SOUTHWESTERN BELL	(5,600)	-	(5,600)	-	-	(198,107)	MF000403926	MF000403926
8/23/1993	CHECK ANADARKO	(10,423)	-	(10,423)	-	-	(208,530)	MF000381094	MF000381094
9/28/1993	CHECK ENRON	(5,229)	-	(5,229)	-	-	(213,759)	MF000355561	MF000355561
11/4/1993	CHECK SNAPPLE	(4,854)	-	(4,854)	-	-	(218,613)	MF000332017	MF000332017
12/14/1993	CHECK HUFFY	(8,412)	-	(8,412)	-	-	(227,025)	MF000341971	MF000341971
2/8/1994	CHECK AMERITECH	(3,735)	-	(3,735)	-	-	(230,760)	MF000305899	MF000305899
4/15/1994	CHECK COMCAST	(10,483)	-	(10,483)	-	-	(241,242)	MF000284430	MF000284430
5/19/1994	CHECK AUTOZONE	(1,871)	-	(1,871)	-	-	(243,114)	MF000272906	MF000272906
6/22/1994	CHECK GEN ELECTRIC	(3,376)	-	(3,376)	-	-	(246,490)	MF000231682	MF000231682
8/11/1994	CHECK GEN MOTORS	(7,310)	-	(7,310)	-	-	(253,800)	MF000321094	MF000321094

Exhibit 4E – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0036

BLMIS ACCOUNT NO. 1B0036 (FORMERLY 100242) - THE ESTATE OF ROSYLN BLUM APT 207 WEST

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ^[1]	Withdrawals ^[4]	Transfers In ^[5]	Transfers Out ^[6]	Balance	BLMIS SOURCE DOCUMENT: Beg Dates	End Dates
9/14/1994	TRANS TO 1B011510 (1B0115)	(279,579)	-	-	-	-	(253,800)	MF00258451	MF00258451
9/19/1994	CHECK	(20,847)	-	(20,847)	-	-	(274,646)	MF00258451	MF00258451
9/19/1994	CHECK CATERPILLAR	(3,009)	-	(3,009)	-	-	(277,655)	MF00258451	MF00258451
	Total:		\$ 200,000	\$ (559,273)	\$ 81,618	\$ -	\$ (277,655)		

^[1] Although BLMIS Customer Statements reflect that a larger transfer was made into the account on this date, a portion of the "transferred" funds consisted of fictitious profits which were never achieved and thus could not have been transferred. Accordingly, only the principal remaining in the originating account was transferred into this account on this date.

^[2] Although BLMIS Customer Statements reflect that funds were transferred out of this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred out of the account on this date. Accordingly, the account balance has remained unchanged.

^[3] The two cash deposits were reflected on the Customer Statements with a transaction code of "CA."

^[4] The 84 cash withdrawals were reflected on the Customer Statements with a transaction code as follows: (i) one cash withdrawal was identified with a transaction code of "CW;" and (ii) 83 cash withdrawals were identified with a transaction code of "PW."

^[5] The one inter-account transfer into BLMIS Account 1B0036 was reflected on the Customer Statement with a transaction code of "CA."

^[6] The one inter-account transfer out of BLMIS Account 1B0036 was reflected on the Customer Statement with a transaction code of "CW."

Exhibit 4F

Exhibit 4F – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0115

BLMIS ACCOUNT NO. 1B0115 - ROSLYN BLUM REMAINDER TRUST U/A/D 12/29/92 APT 207 WEST

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ^[1]	Withdrawals ^[4]	Transfers In ^[5]	Transfers Out ^[6]	Balance	BLMIS SOURCE DOCUMENT: Beg Dates	End Dates
9/14/1994	TRANS FROM 1B003610 (1B0036)	279,579 ^[1]	-	-	-	-	-	MF00258602	MF00258602
10/27/1994	CHECK K MART	(3,847)	-	(3,847)	-	-	(3,847)	MF00278819	MF00278819
11/25/1994	CHECK CBS INC	(5,232)	-	(5,232)	-	-	(9,079)	MF00318369	MF00318369
1/4/1995	CHECK ARCHER DANIELS	(4,191)	-	(4,191)	-	-	(13,270)	MF00220340	MF00220340
1/24/1995	CHECK MCDONNELL	(4,549)	-	(4,549)	-	-	(17,819)	MF00220340	MF00220340
2/15/1995	CHECK HERCULES	(3,146)	-	(3,146)	-	-	(20,964)	MF00200664	MF00200664
4/18/1995	CHECK EMC CORP	(6,994)	-	(6,994)	-	-	(27,959)	MF00206186	MF00206186
5/30/1995	CHECK HEWLETT	(5,599)	-	(5,599)	-	-	(33,558)	MF00166400	MF00166400
7/5/1995	CHECK BANKAMERICA	(2,101)	-	(2,101)	-	-	(35,659)	MF00213662	MF00213662
8/2/1995	CHECK KOREA	(4,910)	-	(4,910)	-	-	(40,568)	MF00134379	MF00134379
8/28/1995	CHECK STAPLES	(2,103)	-	(2,103)	-	-	(42,671)	MF00134379	MF00134379
10/6/1995	CHECK CHARLES SCHWAB	(3,859)	-	(3,859)	-	-	(46,529)	MF00114185	MF00114185
11/7/1995	CHECK MEDTRONIC	(3,517)	-	(3,517)	-	-	(50,046)	MF00108148	MF00108148
12/8/1995	CHECK BELLSOUTH	(7,015)	-	(7,015)	-	-	(57,060)	MDPTPP00189701	MDPTPP00189701
1/12/1996	CHECK	40,000	40,000	-	-	-	(17,060)	MDPTPP00189703	MDPTPP00189703
2/12/1996	CHECK FED NATL MORTGAGE	(4,411)	-	(4,411)	-	-	(21,471)	MDPTPP00189705	MDPTPP00189705
4/8/1996	CHECK GEN MOTORS CORP	(7,261)	-	(7,261)	-	-	(28,732)	MDPTPP00189711	MDPTPP00189711
5/23/1996	CHECK CENTOCOR	(6,040)	-	(6,040)	-	-	(34,773)	MDPTPP00189713	MDPTPP00189713
6/26/1996	CHECK COCA COLA	(6,052)	-	(6,052)	-	-	(40,825)	MDPTPP00189715	MDPTPP00189715
7/30/1996	CHECK CHRYSLER CORP	(2,825)	-	(2,825)	-	-	(43,649)	MDPTPP00189717	MDPTPP00189717
9/5/1996	CHECK SAFEGUARD	(6,065)	-	(6,065)	-	-	(49,714)	MDPTPP00189721	MDPTPP00189721
10/7/1996	CHECK HERSHEY FOODS	(405)	-	(405)	-	-	(50,119)	MDPTPP00189723	MDPTPP00189723
10/16/1996	CHECK JONES APPAREL	(3,640)	-	(3,640)	-	-	(53,759)	MDPTPP00189724	MDPTPP00189724
11/12/1996	CHECK NEWBRIDGENETWORKS	(4,452)	-	(4,452)	-	-	(58,211)	MDPTPP00189725	MDPTPP00189725
12/17/1996	CHECK TRAVELERS	(1,623)	-	(1,623)	-	-	(59,834)	MDPTPP00189727	MDPTPP00189727
2/19/1997	CHECK DEAN WITMER	(6,485)	-	(6,485)	-	-	(66,319)	MDPTPP00189731	MDPTPP00189731
3/26/1997	CHECK NATIONS BANK	(3,661)	-	(3,661)	-	-	(69,981)	MDPTPP00189733	MDPTPP00189733
5/2/1997	CHECK PHILIP MORRIS	(3,665)	-	(3,665)	-	-	(73,646)	MDPTPP00189737	MDPTPP00189737
6/6/1997	CHECK COLGATE	(4,906)	-	(4,906)	-	-	(78,551)	MDPTPP00189739	MDPTPP00189739
7/8/1997	CHECK MOBIL CORP	(3,690)	-	(3,690)	-	-	(82,241)	MDPTPP00189741	MDPTPP00189741
7/8/1997	TRANS TO 1B019130 (1B0191)	(328,116) ^[2]	-	-	-	-	(82,241)	MDPTPP00189741	MDPTPP00189741
1/30/2006	CHECK	50,000	-	(50,000)	-	-	(132,241)	MDPTPP00189743	MDPTPP00189743
1/30/2006	CXL CHECK	50,000	-	50,000	-	-	(82,241)	MDPTPP00189743	MDPTPP00189743
	Total:		\$ 40,000	\$ (122,241)	\$ -	\$ -	\$ (82,241)		

^[1] Although BLMIS Customer Statements reflect that funds were transferred into this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred into the account on this date. Accordingly, the account balance has remained unchanged.

^[2] Although BLMIS Customer Statements reflect that funds were transferred out of this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred out of the account on this date. Accordingly, the account balance has remained unchanged.

^[3] The one cash deposit was reflected on the Customer Statement with a transaction code of "CA."

^[4] The 28 cash withdrawals were reflected on the Customer Statements with a transaction code of "PW."

^[5] The one inter-account transfer into BLMIS Account 1B0115 was reflected on the Customer Statement with a transaction code of "JRNL."

^[6] The one inter-account transfer out of BLMIS Account 1B0115 was reflected on the Customer Statement with a transaction code of "CW."

Exhibit 4G

Exhibit 4G – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0191

BLMIS ACCOUNT NO. 1B0191 - ROSLYN BLUM REMAINDER TRUST U/A/D 12/29/92 NORMAN BLUM, JOEL BLUM

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ^[1]	Withdrawals ^[4]	Transfers In ^[5]	Transfers Out ^[6]	Balance	BLMIS SOURCE DOCUMENT: Beg Bates	End Bates
7/8/1997	TRANS FROM 1B011510 (1B0115)	328,116 ^[1]	-	-	-	-	-	MDPTPP00295000	MDPTPP00295004
10/20/1997	CHECK	(13,613)	-	(13,613)	-	-	(13,613)	MDPTPP00295017	MDPTPP00295020
6/26/2001	CHECK	50,000	50,000	-	-	-	36,387	MDPTPP00295272	MDPTPP00295277
12/31/2002	TRANS TO 1B025130 (1B0251)	(396,264) ^[2]	-	-	-	(18,815)	17,573	MDPTPP00295381	MDPTPP00295383
12/31/2002	TRANS TO 1B020130 (1B0201)	(370,106) ^[2]	-	-	-	(17,573)	-	MDPTPP00295381	MDPTPP00295383
	Total:		\$ 50,000	\$ (13,613)	\$ -	\$ (36,387)	\$ -		

^[1] Although BLMIS Customer Statements reflect that funds were transferred into this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred into the account on this date. Accordingly, the account balance has remained unchanged.

^[2] On December 31, 2002, there were two inter-account transfers from BLMIS Account 1B0191 into Related Blum Account 1B0251 and Related Blum Account 1B0201 in the amounts of \$396,264 and \$370,106, respectively, as reflected on the Customer Statements. As of that date, BLMIS Account 1B0191 had only \$36,387 of principal available that could be transferred. At the direction of Trustee's counsel, and pursuant to correspondence in the customer file for BLMIS Account 1B0191, I divided the \$36,387 of principal as follows: (i) 52% into Related Blum Account 1B0251; and (ii) 48% into Related Blum Account 1B0201. (See AMF00156515-AMF00156516, attached as Exhibit 6 to this report, for the documentation/instructions for these inter-account transfers.) Applying that methodology, Related Blum Account 1B0251 was credited with \$18,815 of principal (equal to 52% of \$36,387) and Related Blum Account 1B0201 was credited with \$17,573 of principal (equal to 48% of \$36,387). The remaining balance of these reported inter-account transfers constituted fictitious profits.

^[3] The one cash deposit was reflected on the Customer Statement with a transaction code of "CA."

^[4] The one cash withdrawal was reflected on the Customer Statement with a transaction code of "CW."

^[5] The one inter-account transfer into BLMIS Account 1B0191 was reflected on the Customer Statement with a transaction code of "JRNL."

^[6] The two inter-account transfers out of BLMIS Account 1B0191 were reflected on the Customer Statements with a transaction code of "CW."

Exhibit 4H

Exhibit 4H – Detailed Schedule for the Principal Balance Calculation for BLMIS Account 1B0189

BLMIS ACCOUNT NO. 1B0189 - NORMAN BLUM JOEL BLUM SUCCESSOR CO-TRUSTEES

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits	Withdrawals ^[1]	Transfers In ^[4]	Transfers Out ^[5]	Balance	BLMIS SOURCE DOCUMENT: Beg Dates	End Dates
7/8/1997	TRANS FROM 1B003310 (1B0033)	577,725	-	-	-	-	-	MDPTPP00292459	MDPTPP00292463
10/20/1997	CHECK	(23,480)	-	(23,480)	-	-	(23,480)	MDPTPP00292476	MDPTPP00292479
1/13/1998	CHECK	(20,776)	-	(20,776)	-	-	(44,256)	MDPTPP00292493	MDPTPP00292497
4/8/1998	CHECK	(29,736)	-	(29,736)	-	-	(73,993)	MDPTPP00292511	MDPTPP00292514
7/9/1998	CHECK	(28,589)	-	(28,589)	-	-	(102,582)	MDPTPP00292528	MDPTPP00292532
10/9/1998	CHECK	(15,507)	-	(15,507)	-	-	(118,089)	MDPTPP00292548	MDPTPP00292552
1/13/1999	CHECK	(30,114)	-	(30,114)	-	-	(148,203)	MDPTPP00292565	MDPTPP00292569
4/13/1999	CHECK	(26,395)	-	(26,395)	-	-	(174,598)	MDPTPP00292583	MDPTPP00292585
7/8/1999	CHECK	(41,309)	-	(41,309)	-	-	(215,907)	MDPTPP00292600	MDPTPP00292603
10/8/1999	CHECK	(19,077)	-	(19,077)	-	-	(234,984)	MDPTPP00292616	MDPTPP00292620
1/6/2000	CHECK	(23,122)	-	(23,122)	-	-	(258,107)	MDPTPP00292633	MDPTPP00292637
4/7/2000	CHECK	(31,939)	-	(31,939)	-	-	(290,046)	MDPTPP00292651	MDPTPP00292653
7/7/2000	CHECK	(18,415)	-	(18,415)	-	-	(308,461)	MDPTPP00292666	MDPTPP00292670
10/11/2000	CHECK	(12,971)	-	(12,971)	-	-	(321,432)	MDPTPP00292684	MDPTPP00292687
1/10/2001	CHECK	(11,336)	-	(11,336)	-	-	(332,768)	MDPTPP00292703	MDPTPP00292708
4/6/2001	CHECK	(28,263)	-	(28,263)	-	-	(361,030)	MDPTPP00292722	MDPTPP00292725
7/9/2001	CHECK	(19,260)	-	(19,260)	-	-	(380,291)	MDPTPP00292737	MDPTPP00292740
10/9/2001	CHECK	(12,641)	-	(12,641)	-	-	(392,932)	MDPTPP00292754	MDPTPP00292758
1/11/2002	CHECK	(19,390)	-	(19,390)	-	-	(412,322)	MDPTPP00292770	MDPTPP00292775
4/10/2002	CHECK	(7,222)	-	(7,222)	-	-	(419,544)	MDPTPP00292790	MDPTPP00292795
7/8/2002	CHECK	(25,938)	-	(25,938)	-	-	(445,481)	MDPTPP00292810	MDPTPP00292816
10/7/2002	CHECK	(31,280)	-	(31,280)	-	-	(476,762)	MDPTPP00292828	MDPTPP00292833
1/10/2003	CHECK	(10,904)	-	(10,904)	-	-	(487,666)	MDPTPP00292845	MDPTPP00292850
4/9/2003	CHECK	(12,703)	-	(12,703)	-	-	(500,369)	MDPTPP00292865	MDPTPP00292867
7/8/2003	CHECK	(16,204)	-	(16,204)	-	-	(516,573)	MDPTPP00292881	MDPTPP00292887
8/5/2003	CHECK	(480,000)	-	(480,000)	-	-	(996,573)	MDPTPP00292890	MDPTPP00292893
8/19/2003	TRANS TO 1B025130 (1B0251)	(51,963)	-	-	-	-	(996,573)	MDPTPP00292890	MDPTPP00292893
8/19/2003	TRANS TO 1B020130 (1B0201)	(51,963)	-	-	-	-	(996,573)	MDPTPP00292890	MDPTPP00292893
10/14/2003	TRANS TO 1B025130 (1B0251)	(427)	-	-	-	-	(996,573)	MDPTPP00292899	MDPTPP00292900
10/14/2003	TRANS TO 1B020130 (1B0201)	(427)	-	-	-	-	(996,573)	MDPTPP00292899	MDPTPP00292900
Total:			\$	\$ (996,573)	\$	\$	\$ (996,573)		

^[1] Although BLMIS Customer Statements reflect that funds were transferred into this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred into the account on this date. Accordingly, the account balance has remained unchanged.

^[2] Although BLMIS Customer Statements reflect that funds were transferred out of this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred out of the account on this date. Accordingly, the account balance has remained unchanged.

^[3] The 25 cash withdrawals were reflected on the Customer Statements with a transaction code of "CW."

^[4] The one inter-account transfer into BLMIS Account 1B0189 was reflected on the Customer Statement with a transaction code of "JRNL."

^[5] The four inter-account transfers out of BLMIS Account 1B0189 were reflected on the Customer Statements with a transaction code of "CV."

Exhibit 4I

Exhibit 4I – Detailed Schedule for the Principal Balance Calculation for the Blum Account

BLMIS ACCOUNT NO. 1B0190 - NTC & CO. FBO NORMAN J BLUM (111188)

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits	Withdrawals ⁽²⁾	Transfers In ⁽³⁾	Transfers Out	Balance	BLMIS SOURCE DOCUMENT: Beg Bates	End Bates	BLMIS CUSTOMER STATEMENTS PRODUCED BY THE DEFENDANT: Bates Ref
7/25/1997	TRANS FROM 1B003510 (1B0035)	674,462 ⁽¹⁾	-	-	112,035 ⁽⁴⁾	-	112,035	MDPTTP00293075	MDPTTP00293075	<i>Not Produced</i>
9/23/2002	CHECK	(30,000)	-	(30,000)	-	-	82,035	MDPTTP00293436	MDPTTP00293439	NBLUM-001835
1/2/2007	CHECK	(76,774)	-	(76,774)	-	-	5,261	MDPTTP00293751	MDPTTP00293753	NBLUM-002743
1/2/2007	STOP PAYMENT	76,774	-	76,774	-	-	82,035	MDPTTP00293751	MDPTTP00293753	NBLUM-002743
1/2/2007	CHECK 2007 DISTRIBUTION	(76,774)	-	(76,774)	-	-	5,261	MDPTTP00293751	MDPTTP00293753	NBLUM-002743
11/30/2007	CHECK	(90,280)	-	(90,280)	-	-	(85,019)	MDPTTP00293804	MDPTTP00293808	NBLUM-002618
11/25/2008	CHECK	(97,177)	-	(97,177)	-	-	(182,196)	MDPTTP00293857	MDPTTP00293862	NBLUM-002844
	Total:		\$ -	\$ (294,231)	\$ 112,035	\$ -	\$ (182,196)			

⁽¹⁾ Although BLMIS Customer Statements reflect that a larger transfer was made into the account on this date, a portion of the "transferred" funds consisted of fictitious profits which were never achieved and thus could not have been transferred. Accordingly, only the principal remaining in the originating account was transferred into this account on this date.

⁽²⁾ The four cash withdrawals were reflected on the Customer Statements with a transaction code of "CW."

⁽³⁾ The one inter-account transfer into the Blum Account was reflected on the Customer Statement with a transaction code of "JRNL."

⁽⁴⁾ I updated the amount of the October 12, 1988 cash withdrawal transaction as reflected on Exhibit 4B, which was illegible on the Customer Statement maintained on microfilm, from \$3,868 to \$3,968. Therefore, the principal available in BLMIS Account 1B0034 as of October 25, 1990 decreased from \$112,135 to \$112,035. As a result: (i) BLMIS Account 1B0035 was credited with only \$112,035 of principal on October 25, 1990 (see Exhibits 4B and 4C); and (ii) the Blum Account was credited with only \$112,035 of principal on July 25, 1997 (see Exhibits 4C and 4I). Consequently, the principal balance for the Blum Account decreased from (\$182,096) to (\$182,196). At the direction of Trustee's counsel, the Trustee will not adjust the amount that he is seeking in this litigation. (See my Expert Report regarding the Second Supplemental Analysis of the Profit Withdrawal Transactions, dated June 3, 2016, No. 08-01789 (SMB) at n. 13 and Exhibit 21.)

Exhibit 4J

Exhibit 4J - Detailed Schedule for the Principal Balance Calculation for Related Blum Account 1B0201

BLMIS ACCOUNT NO. 1B0201 - NORMAN J BLUM LIVING TRUST

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ⁽⁴⁾	Withdrawals ⁽⁵⁾	Transfers In ⁽⁴⁾	Transfers Out	Balance	BLMIS SOURCE DOCUMENT: Beg Dates	End Dates	BLMIS CUSTOMER STATEMENTS PRODUCED BY THE DEFENDANT: Bates Ref
8/7/1997	TRANS FROM 1B003410 (1B0034)	103,186 ⁽¹⁾	-	-	-	-	-	MDPTPP00307858	MDPTPP00307862	Not Produced
10/1/1997	CHECK	(3,550)	-	(3,550)	-	-	(3,550)	MDPTPP00307869	MDPTPP00307872	Not Produced
1/13/1998	CHECK	(3,197)	-	(3,197)	-	-	(6,747)	MDPTPP00307886	MDPTPP00307890	Not Produced
4/8/1998	CHECK	(5,038)	-	(5,038)	-	-	(11,785)	MDPTPP00307904	MDPTPP00307907	Not Produced
7/9/1998	CHECK	(3,383)	-	(3,383)	-	-	(15,168)	MDPTPP00307921	MDPTPP00307925	Not Produced
10/9/1998	CHECK	(2,532)	-	(2,532)	-	-	(17,699)	MDPTPP00307941	MDPTPP00307945	Not Produced
1/13/1999	CHECK	(4,526)	-	(4,526)	-	-	(22,226)	MDPTPP00307958	MDPTPP00307962	Not Produced
4/13/1999	CHECK	(4,185)	-	(4,185)	-	-	(26,411)	MDPTPP00307976	MDPTPP00307978	Not Produced
7/8/1999	CHECK	(5,040)	-	(5,040)	-	-	(31,452)	MDPTPP00307993	MDPTPP00307996	Not Produced
10/8/1999	CHECK	(2,628)	-	(2,628)	-	-	(34,080)	MDPTPP00308009	MDPTPP00308013	Not Produced
1/6/2000	CHECK	(5,199)	-	(5,199)	-	-	(39,279)	MDPTPP00308026	MDPTPP00308030	Not Produced
4/7/2000	CHECK	(4,535)	-	(4,535)	-	-	(43,814)	MDPTPP00308044	MDPTPP00308046	Not Produced
7/7/2000	CHECK	(2,873)	-	(2,873)	-	-	(46,688)	MDPTPP00308059	MDPTPP00308063	Not Produced
10/1/2000	CHECK	(2,113)	-	(2,113)	-	-	(48,801)	MDPTPP00308077	MDPTPP00308080	Not Produced
1/10/2001	CHECK	(1,888)	-	(1,888)	-	-	(50,688)	MDPTPP00308096	MDPTPP00308101	Not Produced
4/6/2001	CHECK	(3,707)	-	(3,707)	-	-	(54,395)	MDPTPP00308115	MDPTPP00308118	Not Produced
6/26/2001	CHECK	51,375	51,375	-	-	-	(3,020)	MDPTPP00308124	MDPTPP00308129	Not Produced
7/9/2001	CHECK	(2,401)	-	(2,401)	-	-	(5,421)	MDPTPP00308131	MDPTPP00308134	Not Produced
10/9/2001	CHECK	(2,799)	-	(2,799)	-	-	(8,220)	MDPTPP00308148	MDPTPP00308152	Not Produced
1/11/2002	CHECK	(4,340)	-	(4,340)	-	-	(12,561)	MDPTPP00308164	MDPTPP00308169	Not Produced
4/10/2002	CHECK	(1,555)	-	(1,555)	-	-	(14,116)	MDPTPP00308184	MDPTPP00308188	Not Produced
7/8/2002	CHECK	(5,041)	-	(5,041)	-	-	(19,157)	MDPTPP00308202	MDPTPP00308208	Not Produced
10/7/2002	CHECK	(6,830)	-	(6,830)	-	-	(25,987)	MDPTPP00308220	MDPTPP00308224	Not Produced
12/31/2002	TRANS FROM 1B019130 (1B0191)	370,106 ⁽²⁾	-	-	17,573	-	(8,414)	MDPTPP00308231	MDPTPP00308233	Not Produced
1/10/2003	CHECK	(2,739)	-	(2,739)	-	-	(11,153)	MDPTPP00308235	MDPTPP00308240	Not Produced
4/9/2003	CHECK	(11,794)	-	(11,794)	-	-	(22,947)	MDPTPP00308255	MDPTPP00308257	Not Produced
8/19/2003	TRANS FROM 1B018930 (1B0189)	51,963 ⁽¹⁾	-	-	-	-	(22,947)	MDPTPP00308280	MDPTPP00308284	Not Produced
10/14/2003	TRANS FROM 1B018930 (1B0189)	427 ⁽¹⁾	-	-	-	-	(22,947)	MDPTPP00308293	MDPTPP00308298	Not Produced
3/23/2004	CHECK	50,000	50,000	-	-	-	27,053	MDPTPP00308322	MDPTPP00308324	Not Produced
11/25/2008	CHECK	(100,000) ⁽³⁾	-	(100,000)	-	-	(72,947)	MDPTPP00308631	MDPTPP00308636	Not Produced
4/15/2009	CANCEL CHECK NOT FUNDED	100,000	-	-	-	-	27,053	-	-	Not Produced
	Total:		\$ 101,375	\$ (91,895)	\$ 17,573	\$ -	\$ 27,053			

⁽¹⁾ Although BLMIS Customer Statements reflect that funds were transferred into this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred into the account on this date. Accordingly, the account balance has remained unchanged.

⁽²⁾ On December 31, 2002, there were two inter-account transfers from BLMIS Account 1B0191 into Related Blum Account 1B0251 and Related Blum Account 1B0201 in the amounts of \$396,264 and \$370,106, respectively, as reflected on the Customer Statements. As of that date, BLMIS Account 1B0191 had only \$36,387 of principal available that could be transferred. At the direction of Trustee's counsel, and pursuant to correspondence in the customer file for BLMIS Account 1B0191, I divided the \$36,387 of principal as follows: (i) 52% into Related Blum Account 1B0251; and (ii) 48% into Related Blum Account 1B0201. (See AMF00156515-AMF00156516, attached as Exhibit 6 to this report, for the documentation/instructions for these inter-account transfers.) Applying that methodology, Related Blum Account 1B0251 was credited with \$18,815 of principal (equal to 52% of \$36,387) and Related Blum Account 1B0201 was credited with \$17,573 of principal (equal to 48% of \$36,387). The remaining balance of these reported inter-account transfers constituted fictitious profits.

⁽³⁾ The BLMIS Customer Statements reflected a cash withdrawal via check from Related Blum Account 1B0201 for \$100,000 dated November 25, 2008. However, that check did not clear, and therefore, the amount of the withdrawal was reversed in the Principal Balance Calculation for Related Blum Account 1B0201. (See JPNISAF0072812; JPNISDM00000008; JPNIT AA0000316-JPNMTAA0000321; MADWAA00303938; and Stipulation and Order For Transfer of Funds By J.P. Morgan Chase Bank to Trustee, In re Bernard L. Madoff, No. 08-01789 (S.D.N.Y. Apr. 7, 2009) (Dkt. No. 149).)

⁽⁴⁾ The two cash deposits were reflected on the Customer Statements with a transaction code of "CA."

⁽⁵⁾ The 23 cash withdrawals were reflected on the Customer Statements with a transaction code of "CW."

⁽⁶⁾ The four inter-account transfers into Related Blum Account 1B0201 were reflected on the Customer Statements with a transaction code as follows: (i) three inter-account transfers were identified with a transaction code of "CA," and (ii) one inter-account transfer was identified with a transaction code of "JRLN."

Exhibit 4K

Exhibit 4K – Detailed Schedule for the Principal Balance Calculation for Related Blum Account 1B0251

BLMIS ACCOUNT NO. 1B0251 – JOEL A BLUM KERRY E BLUM JT WROS

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits ^[1]	Withdrawals ^[4]	Transfers In ^[5]	Transfers Out	Balance	BLMIS SOURCE DOCUMENT: Beg Bates	End Bates	BLMIS CUSTOMER STATEMENTS PRODUCED BY THE DEFENDANT: Bates Ref
12/31/2002	TRANS FROM 1B019130 (1B0191)	396,264 ^[1]	-	-	18,815	-	18,815	MDPTPP00359511	MDPTPP00359511	Not Produced
8/19/2003	TRANS FROM 1B018930 (1B0189)	51,963 ^[2]	-	-	-	-	18,815	MDPTPP00359557	MDPTPP00359561	Not Produced
10/14/2003	TRANS FROM 1B018930 (1B0189)	427 ^[2]	-	-	-	-	18,815	MDPTPP00359570	MDPTPP00359575	Not Produced
5/9/2005	CHECK	(15,000)	-	(15,000)	-	-	3,815	MDPTPP00359679	MDPTPP00359684	JBLUM-000377
3/29/2006	CHECK	(15,000)	-	(15,000)	-	-	(11,185)	MDPTPP00359738	MDPTPP00359744	JBLUM-000559
5/15/2008	CHECK WIRE	94,980	94,980	-	-	-	83,795	MDPTPP00359882	MDPTPP00359886	JBLUM-000779
	Total:	94,980	\$ 94,980	\$ (30,000)	\$ 18,815	\$ -	\$ 83,795			

^[1] On December 31, 2002, there were two inter-account transfers from BLMIS Account 1B0191 into Related Blum Account 1B0251 in the amounts of \$396,264 and \$370,106, respectively, as reflected on the Customer Statements. As of that date, BLMIS Account 1B0191 had only \$36,387 of principal available that could be transferred. At the direction of Trustee's counsel, and pursuant to correspondence in the customer file for BLMIS Account 1B0191, I divided the \$36,387 of principal as follows: (i) 52% into Related Blum Account 1B0251; and (ii) 48% into Related Blum Account 1B0201. (See AMF00156515-AMF00156516, attached as Exhibit 6 to this report, for the documentation/instructions for these inter-account transfers.) Applying that methodology, Related Blum Account 1B0251 was credited with \$18,815 of principal (equal to 52% of \$36,387) and Related Blum Account 1B0201 was credited with \$17,573 of principal (equal to 48% of \$36,387). The remaining balance of these reported inter-account transfers constituted fictitious profits.

^[2] Although BLMIS Customer Statements reflect that funds were transferred into this account on this date, these funds consisted entirely of fictitious profits which were never achieved and thus no funds were actually transferred into the account on this date. Accordingly, the account balance has remained unchanged.

^[3] The one cash deposit was reflected on the Customer Statement with a transaction code of "CA."

^[4] The two cash withdrawals were reflected on the Customer Statements with a transaction code of "CW."

^[5] The three inter-account transfers into Related Blum Account 1B0251 were reflected on the Customer Statements with a transaction code as follows: (i) two inter-account transfers were identified with a transaction code of "CA;" and (ii) one inter-account transfer was identified with a transaction code of "JRNL."

Exhibit 5

SCSS6000-74

3/31/81 DR HOBBS BILLING
Redacted

DATE	5/70	QTR	SUBST	BALANCE FORWARD	DEBIT	CREDIT
3/31	3/18	5170	20 DANSON OIL CORP		100,568.75	
3/31	3/18		UT 31 C1/2MT FUEL/2 CM 3/31/83			
3/31	3/18	2450	36 DANSON OIL CORP			48,000.00
3/31	3/18	2240	37 DANSON OIL CORP			36,000.00
3/31	3/18	2585	38 DANSON OIL CORP			36,000.00
3/27	3/27	987	41 EMP 03/31/1983			
3/27	3/27		DECORRAL PERE CORP			
3/27	3/27	5193	PFD COMV 3/2/80			
3/31	3/31		OCCIDENTAL PETROLEUM CORP		4,250.00	
			CHESS			
			NEW BALANCE			239,375.14
			SECURITY POSITIONS			
			DANSON OIL CORP	5170		48,000.00
			DANSON OIL CORP	5285		100,568.75
			UT EMP 03/31/1983			
			DANSON OIL CORP	5170	100,568.75	
			UT 31 C1/2MT FUEL/2 CM 3/31/83			
			1 C 1805 INC	3444	149,000.00	
			1 C 1805 INC	5100		155,432.00
			WPD PFD SER 1 COMV 3/3/80			
			END OF POSITIONS		249,982.75	259,157.99

Exhibit 6

Redacted

Redacted

Redacted

1
C/ Off Investments Securities LLC
88.
New 2

Dear ,

I am w/ e you with direction
my wife it of the account
Remaind brother, No
Remainde unt with
be sending ou cr

I understand ,
Trust Account \$764
\$764,617.75 divided by
brother, No's, share
\$13,079 of \$3

I , accoi

Jc

ti
e
1

Redacted
Redacted
Redacted

Redacted

Norman Jay Blum MD
Redacted

Redact
ed

Redacted
Redacted
Redacted

Redacted